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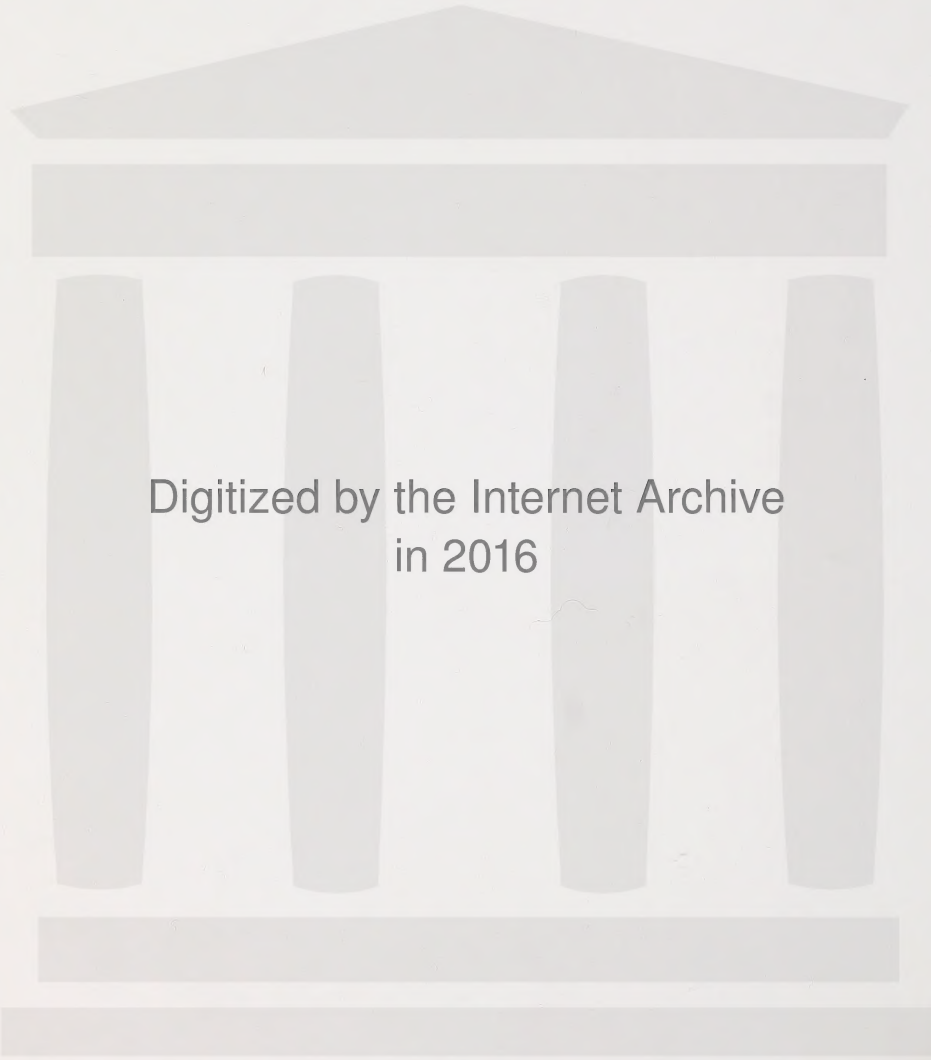
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Our Legacy...  
Alberta's Future

Alberta Children's Services



## Alberta Children's Services Annual Report 1999 - 2000



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# Public Accounts 1999-2000

## Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 18 ministries.

The annual report of the Government of Alberta released in June contains the Provincial Treasurer's accountability statement, the consolidated financial statements of the province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

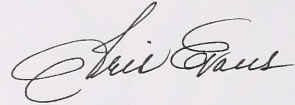
**This annual report of the Ministry of Children's Services contains the minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:**

- the financial statements of entities making up the ministry including the department of Children's Services and 18 Child and Family Services Authorities for which the minister is responsible.
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as part of financial statements, to the extent that the ministry has anything to report.



## Minister's Accountability Statement

The Ministry's Annual Report for the year ended March 31, 2000 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy directions as at Sept. 8, 2000 with material economic or fiscal implications of which I am aware, have been considered in the preparation of this report.

A handwritten signature in black ink, reading "Iris Evans". The signature is written in a cursive style with a large, stylized "I" and "E".

Iris Evans  
Minister





# Children's Services Annual Report 1999/2000

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## Child and Family Services Authorities

*Sun Country*  
*Southeast Alberta*  
*Windsong*  
*Calgary Rocky View*  
*Hearthstone*  
*Diamond Willow*  
*Ribstone*  
*West Yellowhead*  
*Keystone*  
*Ma'mowe Capital Region*  
*Sakaw-Askiy (Woodlands)*  
*Sakaigun Asky*  
*Region 13*  
*Region 14*  
*Neegan Awas'sak*  
*Awasak*  
*Silver Birch*  
*Metis Settlements*

## Message from the Minister

It is a tremendous honour and privilege to present the first ever annual report for the new Ministry of Children's Services for the fiscal year 1999-2000. We became a ministry in May 1999 and upon receiving approval from the government reorganization secretariat, aligned our corporate structure into three divisions - Accountability and Provincial Services, Strategy and Support Services and Partnership and Innovation.

During the past year, 18 Child and Family Services Authorities became operational in delivering community-based services to children and families. The ministry supports local decision making and services tailored to meet the unique needs of each community.

Chaired by Colleen Klein, Alberta's first Children's Forum *First Circle - Uniting for Children* was held in October 1999. The forum provided a unique opportunity to talk about children and youth, identify issues and propose solutions. The event achieved its goal of allowing all stakeholders an equal voice. The Children's Forum Report featured 14 themes and over 140 recommendations. Partnering ministries are reviewing and analyzing the report's recommendations.

Premier Ralph Klein established the Task Force on Children at Risk in response to the fatal shooting of a Taber student in May, 1999. The task force's mandate was to identify gaps and barriers in services, identify strategies for meeting the needs of children at risk and develop an action plan for furthering Alberta's goals for children.

Another accomplishment during the past fiscal year was the appointment of a steering committee to review factors contributing to child welfare caseload growth. Members of the steering committee represent the community, Child and Family Services Authorities, the Aboriginal community, social workers and partnering ministries. An independent consultant was chosen to conduct the review process.

An independent review of the mandate of the Office of the Children's Advocate is also underway. Through consultation with a range of stakeholders, the review is examining current advocacy in Alberta, advocacy processes in other jurisdictions and increasing the role of community advocacy.

In the new ministry, a Youth Secretariat has been established to provide the minister with advice on programs and services for youth. Chaired by MLA Gary Severtson, it will identify key issues facing youth at risk and ways to address those issues by building upon existing initiatives and partnerships. The Youth Secretariat will review how the child welfare system responds to adolescents, identify ways to meet the needs of adolescents with mental health issues, recommend strategies to assist youth making the transition to adulthood, as well as establish a youth advisory panel.



*The Family and Community Support Services Program Advisory Team was formed. This team is composed of members of the FCSS Association and provincial FCSS staff.*

Family Day was celebrated in February, 2000 with a special event honouring 16 outstanding young Albertans. The children and youth were selected as the first recipients of the Great Kids Awards. The award program, announced by Premier Klein at the Children's Forum, honours children and youth between the ages of five and 18 who positively contribute to their families and communities.

The Family and Community Support Services Program Advisory Team was formed. This team is composed of members of the FCSS Association and provincial FCSS staff. It advises local programs, the association and the province on key policy and practice issues.

The ministry worked hard to develop and cultivate our cross government partnerships largely, but not exclusively, through the Alberta Children's Initiative (ACI): an Agenda for Joint Action. A number of these initiatives were developed further and had a positive impact on the lives of children and families. Some key highlights from the past fiscal year include:

- The Alberta Partnership on Fetal Alcohol Syndrome expanded communities' ability to care for and support those affected by FAS and continued efforts to raise awareness on the consequences of drinking during pregnancy
- February 2000 was the first anniversary of the *Protection of Children Involved in Prostitution Act*. This new legislation, the first of its kind worldwide, was successful in getting children off the streets and into a protective safe house where emergency care, treatment, assessment and counselling could be provided. There were 332 apprehensions involving 161 individuals between Feb. 1, 1999 and March 31, 2000
- Twenty-six community-based Student Health partnerships received total funding of \$25.6 million for emotional/behavioural supports and speech language, physical, occupational and respiratory therapies
- Work continued on the development of a plan to build a comprehensive mental health system for children in Alberta with an additional \$5 million going to enhance direct access to frontline children's mental health.

The *Protection Against Family Violence Act* was proclaimed in June 1999. The act is another tool for family violence prevention strategies, including allowing victims and their children to stay in their home and thus maintaining ties with community, schools and other support systems.

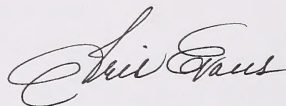
Wednesday's Child adoption program continued to enjoy success as 24 special needs children found permanent homes. Since the program's inception, 70 per cent of all children featured have been placed. Permanency planning is a high priority for the ministry, especially for Aboriginal children, and a number of strategies are being considered.



*The ministry is committed to finding new and better ways of delivering services to the children and families of this province.*

The first year of operation for the Children's Services Ministry was a year of tremendous growth and learning. The ministry is committed to finding new and better ways of delivering services to the children and families of this province.

As we look to the future, the ministry will continue to strive to meet its mission of working together to enhance the ability of families and communities to develop nurturing and safe environments for children, youth and individuals.

A handwritten signature in black ink, reading "Iris Evans". The signature is fluid and cursive, with the first name "Iris" being more prominent than the last name "Evans".

Iris Evans  
Minister



## Management Responsibility for Reporting

The Ministry of Children's Services includes the Office of the Children's Advocate, the Child and Family Service Authorities, Family and Community Support Services, the Youth Secretariat and the Department of Children's Services.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, we ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Children's Services. Under the direction of the minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgements. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As deputy minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

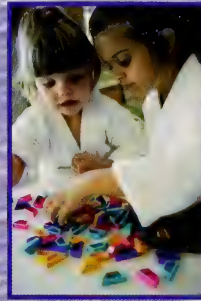
- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the province under ministry administration,
- provide Executive Council, Treasury Board, the Provincial Treasurer and the minister any information needed to fulfil their responsibilities, and
- facilitate preparation of ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the ministry.

Paula Tyler  
Deputy Minister, Children's Services  
Sept. 8, 2000







# Section I

## Operational Overview







# Alberta Children's Services

Minister's Office  
Honourable Iris Evans

Gary Severtson, MLA  
Youth Secretariat

18 Child and Family  
Service Authority  
Boards

Bob Rechner  
Office of the  
Children's Advocate

Communications

Advisory/Dialogue  
with Albertans

Child Welfare  
Delegations to First  
Nations

Paula Tyler  
Deputy Minister

Partnership and  
Innovation

Accountability and  
Provincial Services

Strategy and Support  
Services

- Cross Government Initiatives
- Strategic Projects
- Intergovernmental Support
- Partnership Development and Support
- Support to First Nations/ Metis and the Aboriginal People
- Secretarial Services
- Information Management and Dissemination
- Policy Research
- Children's Forum

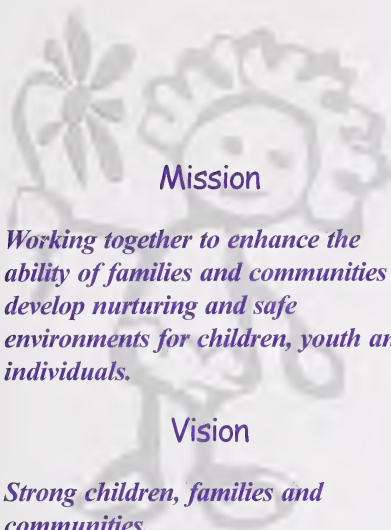
- Performance Measures
- Provincial Standards
- Best Practice Support
- Child Welfare Resources
- Child Care Resources
- Family and Community Support Services
- Community Support
- Office for the Prevention of Family Violence
- Prevention Strategies
- Adoptions
- Resources for Children with Disabilities
- Litigation and Guardianship Services

- Strategic Finance, Human Resources and Information Technology
- Environmental Scanning
- Information Management and Analysis
- Ministry Correspondence
- Legal Services and Legislative Support
- Business Planning
- Employee Development
- Freedom of Information and Privacy
- Administrative Services

*Processing of Finance, Human Resources and Information Technology transactions through the Alberta Corporate Service Centre*







## Mission

*Working together to enhance the ability of families and communities to develop nurturing and safe environments for children, youth and individuals.*

## Vision

*Strong children, families and communities.*

*Our shared vision is an Alberta where children and youth are valued, nurtured and loved; developing to their potential, supported by enduring relationships, healthy families and safe communities. Alberta will be child, youth and family friendly.*

# Mission, Vision and Core Businesses

## Core Businesses

Recognizing the role of families and caregivers, the provincial government has a legislated responsibility for children's services shared with parents, Child and Family Services Authorities, child care practitioners, communities, other orders of government and the public. The following core businesses and goals reflect the shared accountability of authorities and organizations, including the departments that form the Ministry of Children's Services. It also reflects the ministry's relationship with municipalities, through Family and Community Support Services, in achieving desired results for Alberta children and families. Within this system of shared responsibility and cooperation, Alberta Children's Services, under the direction of the minister, takes the lead in the following core businesses:

### #1: Supporting the well-being and healthy development of children and youth

Through services provided by the Child and Family Services Authorities, the ministry will continue to ensure that Alberta children and families are safe and free from abuse and neglect. Children's Services will also be working with ministry partners to increase the capacity of children and youth to develop to their full potential, by providing prevention, promotion and early supports to children and families.

### #2: Supporting families, guardians, caregivers and individuals

Recognizing the role of the family and caregivers, Children's Services will work with authorities, Family and Community Support Services and other partners to provide supports to families that increase their capacity to provide nurturing and protective environments for children. We will encourage new approaches to supporting children and youth in the development of life-long, nurturing relationships. Ministry partners will also work to prevent family violence and address its impact on children and families.

### #3: Supporting healthy communities

Children's Services will support a community-based approach to delivery of services to children and families. Through support to authorities, Aboriginal communities, municipalities and community-based programming through Family and Community Support Services, the ministry will work to increase the ability of communities to meet the needs of their children and families.

#### #4: Promoting advocacy for children, youth and those at risk

The ministry will continue to provide advocacy services to children and youth through the Children's Advocate. In addition, the ministry will support increased public involvement, understanding and knowledge of issues affecting children and families, and will work to provide opportunities for children, youth, families and communities to have a voice in decision making.

#### #5: Supporting high quality, accountable services

Children's Services will work to increase the satisfaction of community and stakeholders with the services they receive from the ministry. The ministry will work within the context of the government shared services strategy to ensure effective human resource, financial and information technology management. We will also support and assist Child and Family Services Authority boards and Family and Community Support Services board volunteers to ensure effective and accountable governance. By working with our partners and developing new partnerships, the ministry will promote effective approaches to addressing the issues facing children and families, and an integrated, child-centred, and family focused system of services.

#### #6: Supporting innovation and training

Children's Services will continue to work with ministry partners to ensure that child and family services practitioners are highly skilled and trained. The ministry will ensure that training programs are developed to support effective staff deployment and use of technology. By encouraging innovative approaches and building on best practices, we will work to develop a culture of continuous learning and improvement.





*Each Child and Family Services Authority is led by a community board, whose members are from the community and appointed by the Minister of Children's Services. The boards provide strong leadership and work closely with communities in the region.*

## Children's Services

Under Alberta law, the provincial government is accountable for services provided for the safety, security and well-being of children and families.

A number of entities work together to fulfill the six core businesses of the Ministry of Children's Services. These entities include:

### Child and Family Services Authorities

Each Child and Family Services Authority (CFSA) is led by a community board, whose members are from the community and appointed by the Minister of Children's Services. The boards provide strong leadership and work closely with communities in the region.

The board's policies and decisions are implemented by the authority's chief executive officer, who also manages the daily operations of the authority and ensures the regional system runs effectively. There are more than 2,000 CFSA staff throughout the province who report to the authorities through the chief executive officer.

Each CFSA:

- Assesses needs, sets priorities, plans, allocates resources, and manages the provision of services to children, families and other community members in the region
- Ensures that children and families have reasonable access to quality services
- Ensures that provincial policies and standards are followed in the region
- Monitors and assesses the provision of child and family services
- Works with other authorities, public and private bodies, and government to coordinate services for children and families.

### Youth Secretariat

The Youth Secretariat was created to identify issues affecting Alberta's youth and to recommend ways to address these issues. Youth Secretariat staff help the secretariat connect with its partners — including MLAs, ministry representatives, partnering departments, youth and their families, and other stakeholders — and work collaboratively to address issues facing Alberta's youth. They also assist with the Youth Advisory Panel.

### Office of the Children's Advocate

The Office of the Children's Advocate provides advocacy services to children who are receiving child welfare services. It represents their rights, interests and viewpoints. The office reports directly to the minister. It also identifies issues of concern in the child welfare system and provides advice to the minister regarding these issues.

## **Branches of Accountability and Provincial Services**

- *Performance Management*
- *Best Practices*
- *Family and Community Support Services*
- *Provincial Programs*

## **Branches of Strategy and Support Services**

- *Business Strategies*
- *Finance*
- *Information Strategies*
- *Legal Services*
- *Correspondence Unit*
- *Information Management*
- *Human Resource Strategies*

## **Branches of Partnership and Innovation**

- *Partnership Development*
- *Intergovernmental Initiatives and Policy Research*
- *First Nations and Metis Relations*
- *Provincial Projects*
- *Youth Secretariat and Board/Committee Support*

## **Communications**

The Communications branch works to provide Albertans with useful, timely and clear information about Children's Services and related issues. Communications staff provide ministry and cross-government communications planning and consulting support, plan and implement communications programs, provide media relations on behalf of the ministry, and provide graphic design, advertising and printing production assistance and advice. Communications also creates, coordinates and monitors the internet presence in the department. Six regionally-based communications staff provide communication services to the Child and Family Services Authorities.

### **Accountability and Provincial Services Division**

To effectively support children and families in Alberta, Children's Services maintains strong links with its partners in the community and throughout government. The ministry works with these partners to ensure that children and families are provided with the best possible programs and services.

Staff in the Accountability and Provincial Services Division provide support to Child and Family Services Authorities, Family and Community Support Services programs, and other community partners by offering guidance and expertise in accountability and program delivery. They also manage provincial programs.

### **Strategy and Support Services Division**

The business and legal professionals in this division help guide Child and Family Services Authorities and other partners in areas such as the development of business plans, funding goals and training guidelines for employees. Staff also serve as a link to the Corporate Shared Services Centre by defining service requirements, monitoring service delivery and managing service agreements.

### **Partnership and Innovation Division**

Staff in Partnership and Innovation work to build relationships that support Alberta's children and families. They develop the ministry's partnerships with its staff, Child and Family Services Authorities, other government ministries, communities, stakeholders, First Nations, Metis and Aboriginal communities as well as provincial, territorial and federal governments. The division also develops projects involving these partners.

As well, staff in this division work collaboratively within the ministry and with other departments to provide research services, gather and disseminate information and evaluate provincial programs to support program and policy development.



# Results Analysis









*Children's Services' network of partners work together to provide the best possible programs and services for children and families throughout the province.*

## Overview

The Ministry of Children's Services emerged from the major government reorganization in the spring of 1999. As a brand new ministry we had to build a structure to support our new community-based service delivery model while meeting our provincial responsibilities.

Children's Services consists of the Child and Family Services Authorities (CFSAs), the Office of the Children's Advocate, the Youth Secretariat and the Department of Children's Services. Through a municipal/provincial partnership that facilitates a community-based, preventive approach to social well-being, Children's Services also allocates Family and Community Support Services (FCSS) funding to participating municipalities and Metis settlements to develop and deliver local preventive programs.

The Government Reorganization Secretariat gave final approval of the structure of the ministry on Nov. 22, 1999. Three divisions of the ministry were established in order to build a strong corporate structure that would support a community-based program delivery system for Alberta's children, youth and families. Those areas consist of the Accountability and Provincial Services Division, the Strategy and Support Services Division and the Partnership and Innovation Division.

Children's Services' network of partners work together to provide the best possible programs and services for children and families throughout the province. At the community level more than 2,000 front-line staff work on behalf of 18 CFSAs that were established in all regions of Alberta during the past year. These staff members offer child welfare, adoptions, child care subsidy, child care services, early support and family violence prevention services as well as programs for children with disabilities.

Services are also provided by staff employed with hundreds of private service providers contracted to provide specific programs and services. For children and families living on reserves, child welfare and other services are often provided by a First Nations agency.

The Minister of Children's Services establishes overall strategic direction, sets provincial policies and standards, monitors and assesses the CFSAs and allocates funds to the authorities. There are approximately 165 corporate staff who work with the minister providing support for program delivery, partnership development and operations.

From a financial perspective, consolidated revenues in 1999-00 were \$89.8 million, approximately \$5.7 million lower than the previous year. Lower revenues were due to reduced Canada Health and Social transfer payments from the federal government.

*Planning efforts, designed to develop an appropriate set of measures for both the CFSAs and Children's Services, are a crucial activity in terms of developing an overall accountability framework for the ministry.*

Spending increased by over \$50 million from 1998-99, due to a budgeted increase to the base allocation of \$12.6 million and a supplementary estimate of \$37.4 million.

Ministry support services incurred a deficit of \$804,000 when comparing the 1999-00 authorized budget to actual results. This included achievement bonuses of \$544,000 for staff, as approved through the supplementary estimate. The remainder was needed for staffing the new corporate office.

Services for children and families required over budget spending of \$37 million, which was approved through a supplementary estimate. Family and Community Support Services yielded a budget surplus of \$429,000 due to some municipalities not utilizing the full budget available to them to cover 80 per cent of program expenses.

Performance measures within the annual report reflect the first year of the ministry's operation. As a result of performance measurement development currently underway, some changes have occurred in performance measures reported in 1999-2000.

Work continues on developing an appropriate business plan for the ministry, involving the delivery of programs and services through the 18 CFSAs across the province. This work has resulted in significant additional changes to the business plan for 2000-2001. These planning efforts, designed to develop an appropriate set of measures for both the CFSAs and Children's Services, are a crucial activity in terms of developing an overall accountability framework for the ministry.

In its first year of existence, the Children's Services Ministry was dedicated to achieving business plan goals and meeting the needs of Alberta's children, youth and families. This dedicated focus will continue in the next fiscal year.



Paula Tyler  
Deputy Minister  
Ministry of Children's Services





*The four pillars of business focus for the 18 CFSAs are:*

- *community-based service*
- *early intervention*
- *integrated services*
- *and improved services to Aboriginal children, youth, adults and families.*

## CFSA Highlights

There are 18 Child and Family Services Authorities (CFSAs) that deliver front-line services across the province including community child welfare, adoption, child care, early support and family violence prevention services as well as programs for children with disabilities.

Each CFSA is led by a community board whose members are appointed by the Minister of Children's Services. Board decisions are implemented by each authority's chief executive officer, who manages daily operations as well as staffing issues. With the help of community and government partners, each authority plans and oversees delivery of programs and services to children and families residing in the region. The authority monitors and evaluates its services, as well as ensures that provincial standards are met.

The four areas of business focus for the 18 CFSAs are: community-based service; early intervention; integrated services; and, improved services to Aboriginal children, youth, adults and families.

The CFSAs have undertaken a number of major initiatives during the past fiscal year to deliver services for children and families. Some of these initiatives included:

- Development of CFSA business plans and a successful transition in all areas of business
- An increased focus on an Aboriginal perspective in CFSA service delivery
- Creation of collaborative partnerships with agencies, community groups and partnering departments at regional and provincial levels. These projects include: the Children's Commission, Healthy Start, the Student Health Initiative, Children's Mental Health Initiative, Fetal Alcohol Syndrome Awareness, the creation of family school liaison worker positions, the Youth Justice program, Project Hope, Children's First, school-based treatment programs, Protection of Children Involved in Prostitution, Return Service Bursary Partnership, and a new justice initiative in partnership with the federal government, provincial government and Metis Settlements General Council.
- Implementation of community or area resource centres as a hub for community-based service that provide coordinated prevention, early intervention and support services to children and families
- Establishment of community councils
- Testing and implementation of the Native Services Traditional Mediation Circle

- Implementation of performance-based contracting where service sectors identify relevant outcomes for the children and families they serve
- Establishment of community resource coordination
- Board development
- Reorganization of authority and contracted services to better manage resources and establish organizational structures that will support future service plans
- Development of a community consultation process, leading to enhancements in the delivery of Handicapped Children's Services
- Development and implementation of promotional marketing and communication plans as well as numerous CFSA websites going on-line.

## REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDIT PROCEDURES TO PERFORMANCE MEASURES

To the Members of the Legislative Assembly:

I have performed the following procedures in connection with the Ministry of Children's Services performance measures included in the *1999-2000 Annual Report of the Ministry of Children's Services*.

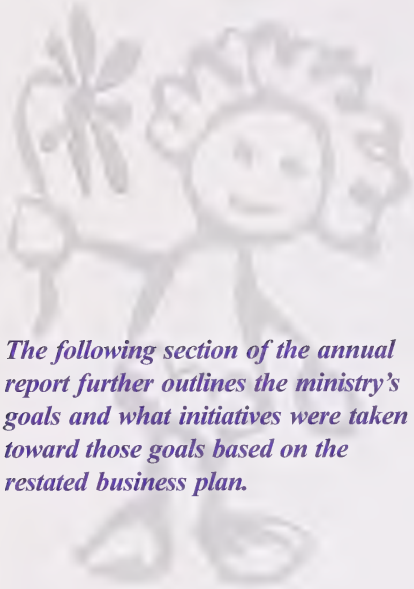
1. Information obtained from an independent source, such as Statistics Canada, was agreed with the information supplied by the stated source. Information provided internally was agreed to the reports from the systems used to develop the information.
2. The calculations that converted source information into reported measures were tested.
3. The appropriateness of the description of each measure's methodology was assessed.

As a result of applying the above procedures, I found no exceptions. However, these procedures do not constitute an audit of the set of performance measures and therefore I express no opinion on the set of measures included in the *1999-2000 Annual Report of the Ministry of Children's Services*.

Original signed by  
Peter Valentine, FCA  
Auditor General

Edmonton, Alberta  
August 25, 2000





## Ministry Goals, Strategies, Performance Measures and Results

Within each of its six core businesses as outlined on Page 9, the Children's Services 1999-2000 to 2001-02 Restated Business Plan includes goals, strategies and key performance measures meant to indicate the ministry's success in achieving its desired results.

*The following section of the annual report further outlines the ministry's goals and what initiatives were taken toward those goals based on the restated business plan.*

The following section of the annual report further outlines the ministry's goals and what initiatives were taken to achieve those goals based on the restated business plan. Performance measures reported on the subsequent pages are reflective of the new ministry being established in the spring of 1999 after government reorganization. The ministry's business plan was re-stated in November 1999, building upon the approved business plan for the former Ministry of Family and Social Services. Continuing work on developing a business plan for the ministry, involving the delivery of programs and services through 18 Child and Family Services Authorities (CFSAs), has resulted in significant changes to the business plan for 2000-2001.

After having completed one full cycle of business planning and annual reporting, the ministry is currently engaged in a collaborative process of developing performance measures for the ministry and the CFSAs for the 2001-2004 Business Plans. This planning effort is designed to develop a set of measures for the CFSAs and the ministry that will fit together to reflect overall responsibilities at the different organizational levels. This is a crucial activity in terms of developing an overall accountability framework for the ministry.

Revisions of the business plans necessitated changes in performance measures reported by the ministry through 1999-2000 and 2000-2001. Some of the performance measures reported in the 1999-2000 annual report will establish baseline data and will continue to be included in future annual reports. Many, however, will be replaced by more appropriate measures reflecting CFSA responsibilities for service delivery. Over the next two years, information systems will be modified for implementation of performance measures at the ministry and CFSA levels.

The following results analysis reflects the core businesses and performance measures outlined in the re-stated 1999-2000 Children's Services Business Plan.

## Strategies



*Provide access to preventive services for children and families and promote healthy practices, particularly for those at risk.*

*Provide early support for children and families to promote healthy development and to prevent breakdown, abuse and neglect.*

*Enable access where necessary to services that support the development of healthy children, families and communities.*

## Core Business #1 - Supporting the well-being and healthy development of children and youth

**Goal 1.1: Strategies are in place to promote and support opportunities for children and youth to reach their potential**

The vision of Alberta Children's Services is for a province where children and youth are valued, nurtured and loved; developing to their potential, supported by enduring relationships, healthy families and safe communities. The ministry strives to fulfill this vision by working with Child and Family Services Authorities (CFSAs) and community partners to remove barriers that may impede children and youth from reaching their potential. Initiatives are undertaken with Family and Community Support Services (FCSS), through early intervention programs, cross-government partnerships and by addressing the needs of children at risk.

FCSS is a municipal/provincial partnership that facilitates a community-based preventive approach to social well-being. There was \$36.6 million allocated in the past fiscal year to 272 municipalities and Metis Settlements for FCSS programs addressing local social service prevention and early intervention priorities. They include family/school liaison programs, drug awareness, suicide prevention, homemaker services, out of school care support and services designed for families, seniors and community development.

Early intervention is a major focus for the CFSAs since it has been clearly demonstrated that early identification of children and families at risk of a crisis can make a positive difference in a child's life. In the past fiscal year, the ministry continued supporting early intervention by continuing to make funding available for more than 250 early intervention programs in communities across Alberta.

The ministry is in partnership with other ministries on a number of initiatives with a strong focus on early intervention including the Student Health Initiative, Fetal Alcohol Syndrome (FAS) Partnership, and the Children's Mental Health Initiative. These programs are part of the *Alberta Children's Initiative*, an interdepartmental partnership with a common goal that children be well cared for, safe, successful at learning and healthy.

The Student Health Initiative allocated \$25.6 million to 26 regional partnerships for services such as emotional/behavioural supports, speech language therapy, physical therapy, occupational therapy, respiratory therapy and nursing services. The Children's Mental Health Initiative is a plan to build a comprehensive mental health system for children in Alberta; five million additional dollars were allocated in the past year to enhance access to children's mental health services.

## Strategies

With the assistance of regional coordinators, linkages were forged with over 152 community agencies, government representatives and/or individuals such as adoptive parents, foster parents and caregivers who are personally affected by FAS or Fetal Alcohol Effects (FAE). Partners who participate in multidisciplinary regional FAS coordinating committees across the province include CFSAs, Alberta Alcohol and Drug Abuse Commission, regional health authorities, parents, Aboriginal groups, educators, justice workers, social workers, community agencies, physicians, mental health, persons with developmental disabilities, Health Canada, etc.

Results in the second year of the FAS partnership included expansion of the FAS/E website at the Sun Country (Region 1) CFSA; improved awareness of FAS/E and the consequences of drinking; parent support groups for parents, teenagers, and seniors whose lives have been affected by FAS/E as well as a peer support program for pregnant teenagers. Other accomplishments encompass resource inventories/libraries/clearinghouses; training programs for regional professionals including CFSA staff; development of two FAS training certification programs (one is an interdisciplinary training program for service providers, the other is for parents and caregivers); recruitment of respite care providers; employment programs for adults with FAS at the Awasak (Region 16) CFSA and Siksika First Nation; mentorship support between women; development of an FAS Diagnostic and Support Clinic in Sakaigun Asky (Region 12), and involvement in developing an alternative measures program for youth with FAS.

Pilot projects were supported that addressed the particular needs of women at high risk for giving birth to a child with FAS/E. Early indicators are very positive for these "Birth to Three" projects with all high risk women in one project remaining abstinent from alcohol and drugs for one to six months and almost all women using reliable birth control. Best practice approaches for Aboriginal people are being developed and tested through a pilot project with Siksika First Nation. The weekly support group for high-risk women reports all pregnant women have remained abstinent from alcohol; another group for pregnant teen girls reports abstinence from alcohol and cigarettes throughout their involvement in the program.

At the provincial level, the FAS public awareness campaign continues to be a success with the implementation of the "Born Free" campaign that provides free non-alcoholic drinks to pregnant women in participating restaurants. In partnership with regional awareness/prevention work, the public awareness campaign has resulted in a dramatic increase in public recall about alcohol, pregnancy, and FAS. There was a 50 per cent increase in overall public awareness from 1998 to 2000 (49 per cent of Albertans in 1998; 73 per cent in February 2000). Continued training for physicians and health professionals in implementing Alberta's FAS Clinical Practice Guidelines and multidisciplinary FAS training have resulted in better informed and prepared professionals to help those with FAS and their families.

*Assist parents at risk to care for their children.*



## Strategies

Through the partnership, a monitoring and evaluation consultant is working with regional coordinating committees and pilot projects to expand their understanding of outcome-based planning and service delivery which ultimately results in better service for families. The consultant is also working with two provincial FAS specialists who are responsible for supporting communities in their FAS work and facilitating linkages to create integrated, coordinated services for individuals and families affected by FAS/E. Their activities included assisting regions in bringing community issues forward to the Alberta Partnership; FAS awareness training of over 7,000 people over the last two years; participation/delivery of multidisciplinary in-depth FAS training to physicians, health care professionals and caregivers; consultation, case management services and strategies to assist families; support to regional FAS coordinators in their work to ensure integrated supportive services for those affected by FAS/E. The specialists also helped train staff for the 'Birth to Three' project sites and other projects; helped develop regional family support groups; linked with child protection groups and other initiatives such as Protection of Children Involved in Prostitution, Risk Assessment Model Development and other resources to help them support affected individuals. As well, the Aboriginal adhoc subcommittee maintains an Aboriginal voice and perspective for the partnership.

The ministry partners with other levels of government to promote opportunities for children and youth to reach their potential and to ensure Alberta priorities for children and families are addressed. Some of these collaborative efforts include the Joint Management Committee of the Community Action Program for Children, the Canada Prenatal Nutrition Program and the National Children's Agenda. The Ministerial Council on Social Policy Renewal launched the National Children's Agenda last year. The National Children's Agenda is a plan to create a country-wide network of publicly funded daycare, parenting and early childhood programs. Alberta Children's Services played a leadership role in the development of the agenda's public consultation process, held a regional roundtable and had a key part in the overall development of the national vision document.

Early childhood development and child welfare initiatives were discussed at meetings with deputy ministers of social services and health from across the country. A draft child welfare inter-provincial protocol was prepared to improve effectiveness and ensure it is consistent with child welfare legislation across Canada. The protocol, in place between some provinces and territories, governs transfer of children in the care of child welfare.

Alberta has taken a leadership role in the development of information that relates children as victims. The information was used for meetings with the deputy ministers of justice and social services from across Canada. Discussions included information sharing on best practices regarding child abuse and neglect in the justice/social service sectors and prevention of children becoming involved in the sex trade.

*Develop and support a child protection program which meets or exceeds provincial standards as tabled in the Legislature.*

## Strategies

*Enhance the quality of adoption services provided by both ministry and private adoption services.*

Providing adoption services is another way to ensure children and youth reach their potential in healthy, stable families. Ministry staff help arrange adoptions for children in the ministry's permanent care and for children whose parents decide to have them adopted. Wherever possible, Aboriginal children are placed for adoption with Aboriginal families. Private adoption agencies are licensed and monitored by Children's Services to ensure Alberta legislation and regulations are met. The agencies are working with the Alberta Association for Children and Families to develop standards for practice and professional accountability. In addition, a protocol has been developed for adoption agency placements of children with child welfare involvement.

New legislation that allows a broader range of clients to register, search and receive adoption information was introduced in the Legislative Assembly and proclaimed as law on Dec. 1, 1999. A website that describes the services offered by the Post Adoption Registry and Licensed Adoption Search Agencies was introduced this year. Interested applicants can review the options available and download registry applications for submission. The website, in addition to a direct e-mail address, has been beneficial to potential users, especially those residing outside the province.

## Core Performance Measures

The 1999-2002 business plan indicated that performance measures were to be developed with the Child and Family Service Authorities. Two core measures have been identified. These are:

- **Percentage of youth who are successfully independent following involvement with child welfare.**

This core measure is being developed and will be reported in the 2000-01 annual report.

- **Percentage of Handicapped Children's Services clients reporting satisfaction with the supports they receive from the ministry.**

In 1999-2000 a client satisfaction survey was conducted at the provincial level in cooperation with the CFSAs. The result reported below is in response to the question, "In general, how satisfied are you with Handicapped Children's Services?" and combines "very satisfied" and "somewhat satisfied" categories. There was no target set for this measure. The result represents baseline data.

|                                                                                  |
|----------------------------------------------------------------------------------|
| <b>Overall satisfaction with the Handicapped<br/>Children's Services Program</b> |
|----------------------------------------------------------------------------------|

|             |
|-------------|
| <b>84 %</b> |
|-------------|

*Data Source: Handicapped Children's Services  
Client Satisfaction Survey, 2000*

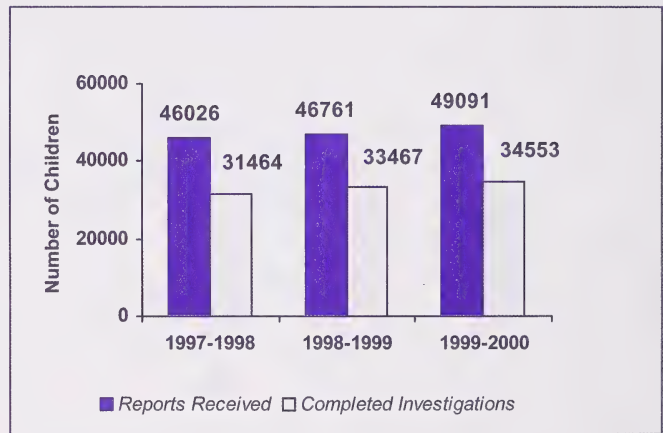


## Supplemental Measures

- **Reported incidence of child abuse and neglect.**

Child Welfare staff respond to reports from community members about children who might need protection. Staff investigate to determine whether a child needs protection. If the child's guardian cannot or will not protect the child, staff provide services that make sure the child is protected. In the chart below, **reports received** represent the number of children who were reported to be in need of protective services under the *Child Welfare Act*. **Completed investigations** are the number of children where the report led to a full investigation being completed.

### Number of Children Reported to be in Need of Protection and Completed Investigations



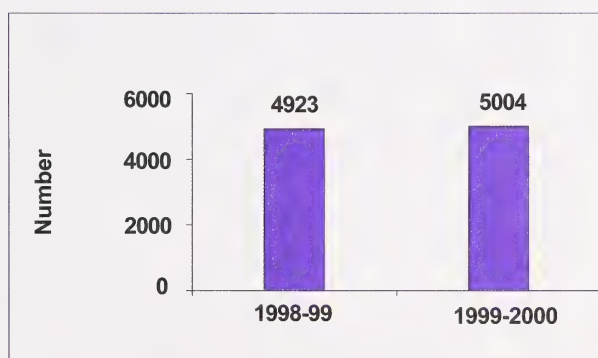
*Data Source: Child Welfare Information System*

- **Women admitted to shelters as a result of family violence.**

The ministry provides funding for 17 women's shelters, eight family violence prevention centres and two second stage housing projects throughout the province. Women's shelters provide short term, safe and supportive environments for abused women and their children needing emergency accommodation on a 24-hour basis throughout the year. Services provided by the shelters include intervention, counseling, information, referrals and safety planning. Many shelters also offer in-house programs to support children who witness violence. Greater public awareness, media coverage of family and domestic violence, enhanced police and other service provider responses, as well as prevention activities/programs of the CFSAs, result in increased referrals and calls to shelters for safe accommodation. The Office for the Prevention of Family Violence chairs the Alberta Government's Interdepartmental Committee on Family Violence. The seven government ministries (including the four arms of Justice: corrections, public security, protection, court services) on the committee continue to work together to provide a coordinated response to family violence in Alberta.

The number of women admitted to shelters as a result of family violence increased by 81 between 1998-1999 and 1999-2000.

### Number of Women Admitted to Shelters



*Data Source: Women's Shelters Information System. (In 1997 the numbers were changed from a calendar year to the fiscal year. Thus comparable data for 1997-98 are not available).*

## Strategies



*Provide guardianship services to children in need of protection.*

## Core Business #2 – Supporting families, guardians, caregivers and individuals

### Goal 2.1: Ensure the safety of children receiving child protection and child care services

Creating a province where children are healthy and safe is the desire of the Children's Services Ministry. The ministry's goal is to ensure the healthy development and well-being of all children in Alberta. It strives to break the cycles of family violence, abuse and poverty that prevent some children from becoming strong, stable individuals.

The Protection of Children Involved in Prostitution (PChIP) program is a major initiative to address child safety. Under PChIP legislation, children who are identified to be victims of sexual abuse and at risk of involvement in prostitution may be confined in a protective safe house for a period up to 72 hours. In the first year of PChIP implementation (Feb. 1, 1999 to March 31, 2000) there were 332 apprehensions involving 161 individual youth, of whom 62 were apprehended more than once. These children often exhibited multifaceted problems including sexual exploitation, abuse, addiction issues, poverty, and homelessness.

A collaborative, holistic approach ensures these children are identified quickly, as outlined within the child protection guidelines of the legislation, and necessary treatment programs or supports are made available to the child and their family. These programs are offered through partnerships with Justice, AADAC, Learning, Health, and community agencies/services that allow children and families to access services through a variety of avenues. Representatives from the 18 regional authorities meet on a regular basis to review PChIP initiatives and have worked co-operatively to ensure funding is directed towards direct service provision to children and families across Alberta.

The Aboriginal community has been an equal partner on steering committees related to PChIP. Goals have been established to ensure that culture, spirituality and healing are a part of the treatment programs for all youth and families in PChIP programs. Also, the Bill 1 Aboriginal Committee has provided input to policy and service delivery of PChIP and evaluates service effectiveness in meeting the needs of Aboriginal youth.

Services under the Protection of Children Involved in Prostitution program are provided on a 24-hour a day basis through the Edmonton and Calgary Crisis Units. Children can request services through the Child Abuse Hotline, which provides 24-hour-a-day emergency response across Alberta.



## Strategies

*Support the provision of services to children and families requiring treatment and healing as a result of abuse, neglect of family violence.*

As part of the licensing component of day-care centres, critical standards (areas most likely to put children at risk) were assessed to ensure children's safety. In 1999-2000, 96 per cent of day-care centres in Alberta met the critical standards. Licensing staff worked extensively with facilities not meeting criteria in order to improve services and ensure that all children receiving child care services were safe.

Additionally, playground safety workshops were provided to day care operators and family day home providers in partnership with the "Play Safe, Safe Play" project, sponsored by the Calgary Injury Prevention Coalition.

The safety, security and protection of First Nations children residing on-reserve is ensured through formal Child Welfare Agreements under the jurisdiction of the province's *Child Welfare Act*. These agreements between First Nations and the federal and provincial governments include service delivery implementation plans. Sixteen First Nations agencies have been established to provide child care services to 37 First Nations in Alberta. Four other First Nations receive statutory services from Child and Family Services Authorities (CFSAs).

Most service delivery implementation plans include a formalized Management Steering Committee with representatives from a First Nations society, the society's board, the province and/or federal government. These committees proactively address the mandate set out in the Child Welfare Agreements, as well as mechanisms for ongoing monitoring and evaluation. The ministry provides support that ensures appropriate service delivery to First Nations children and families and child safety and development. Additionally, dialogue began with Fort Chipewyan to support the delivery of child protection services to non-status residents of that community. The initiative involves a joint effort by the Metis community, the Metis Nation, the Awasak CFSA and the ministry to develop an options paper to address better service delivery and long term structural issues.

During the past year, Children's Services provided support to the transition of delivering child welfare services from government to the community-based responsibility of the CFSAs. One of these support activities was in partnership with Learning, Justice, and Health and Wellness through the development of the *Inter-Ministerial Handbook on Responding to Child Abuse*. This handbook sets out roles and responsibilities of various community child-serving professionals when reporting and investigating child abuse. Partnering ministries distributed the handbook to applicable areas. Training sessions were held across the province to teach people from all sectors how, in turn, they could train staff in their own organizations.

## Strategies

### *Provide supports and services to children and families at risk, including crisis intervention*

The Risk Assessment and Reduction Initiative is another example of how children's safety is ensured at the CFSAs level. The goal of the initiative is to develop a risk assessment and reduction model for child protection. Risk of future abuse and neglect to a child is assessed and the model then guides both the worker and parents in reducing that risk. Other examples include the Alberta Home Visitation Network, a program developed by the ministry and the CFSAs where family history for the prevention of child abuse and neglect is evaluated. It supports programs that enhance and develop parenting skills and knowledge of child development, specifically the crucial time for healthy brain development.

To help families in abusive situations, the CFSAs provide funding for a number of alternative accommodations. Women's shelters provide short-term, safe and supportive environments for abused women and their children or women needing emergency accommodation. Services include crisis intervention, counselling and information, referral and safety planning. Second stage housing provides longer term accommodation in an apartment complex with additional security for women and their children.

The *Protection Against Family Violence Act* was proclaimed into law on June 1, 1999. Under the act, police can obtain an emergency protection order from the court to provide immediate protection to an abused family member. In addition to other stipulations, this order can say that an abusive family member must temporarily leave the home, cannot come near their home, workplace or school. An emergency protection order is in effect until it is reviewed by Court of Queen's Bench. An abused person can receive a Queen's Bench protection order by asking for it during an emergency protection order review or by applying directly to Court of Queen's Bench. Among other stipulations, this order can say the abusive family member must leave the home, cannot contact other family members and cannot go near their home, workplace or school.

Evaluation of the implementation and first year of the *Protection Against Family Violence Act* has begun and evaluations will be repeated in year two and three.

## Core Performance Measures

- **Percentage of children who stay free from abuse or neglect while receiving child protection services.**

It is the goal of Child Welfare to keep children safe while receiving services. The 1999-2000 Business Plan set a target of 100 per cent for the percentage of cases free from abuse or neglect. There will be circumstances, however, where it is beyond the control of Child Welfare to keep children from being abused or neglected. The percentage of children who remain safe from abuse or neglect while receiving child protection services has remained around 98 per cent over the last three years.

|                                                    | 1997-98 | 1998-99 | 1999-2000 | Target 99-2000 |
|----------------------------------------------------|---------|---------|-----------|----------------|
| <b>Number of unique child protection cases</b>     | 20,491  | 21,810  | 22,905    |                |
| <b>Percentage of cases free from abuse/neglect</b> | 98.4%   | 98.0%   | 97.4%     | 100%           |

*Data Source: Child Welfare Information System*

- **Percentage of child care centres meeting critical government standards.**

This performance measure assesses the number of child care centres that meet critical government standards over a one year time period. Critical standards are those regulated requirements where non-compliance is most likely to place children at risk. The percentage of child care centres meeting these critical standards continues to improve over time, reaching 96 per cent in 1999-2000. In the 1999-2000 Business Plan, no target was set as both the performance measure and target were under development.

|                                                                    | 1997-98 | 1998-99 | 1999-2000 |
|--------------------------------------------------------------------|---------|---------|-----------|
| <b>Percentage of child care centres meeting critical standards</b> | 93%     | 95%     | 96%       |

*Data Source: Child Care Information System*



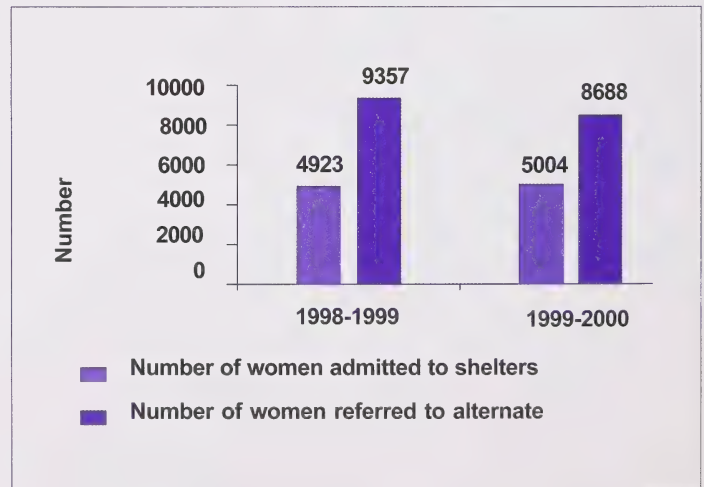
Note: Whenever a child care centre does not meet a critical standard, a violation is recorded by the licensed auditors. A child care centre without a violation or one violation is considered to be a low risk facility; with two or three violations is a medium risk; and with four or more violations is a high risk facility. This measure is the total number of child care centres which are considered to be a low risk or medium risk facility.

## Supplemental Measures

- **Number of victims of family violence requesting accommodation who are placed in shelters or referred to alternate accommodation.**

The number of women admitted to shelters has increased marginally (by 81) between 1998-1999 and 1999-2000, but the number of women admitted to alternate accommodation decreased by 669 during the same period. This may be attributed to a broader range of services now available in many communities, such as follow-up and outreach programs, victim support groups, spousal violence response teams, police services, etc. With the transfer of service delivery to the Child and Family Services Authorities, more emphasis is being placed on awareness programs and prevention of family violence activities.

### Number of Women Admitted to Shelters or Referred to Alternate Accommodation



*Data Source: Women's Shelters Information System. (In 1997 the counts were changed from a calendar year to the fiscal year. Thus comparable numbers for 1997-98 are not available).*

- **Average monthly number of children receiving child welfare services from the province and First Nations agencies.**

The total number of children receiving child welfare services has risen by approximately six per cent on average per year over the last three years. CFSA delivery of services has risen at about four per cent on average per year over this period. A continuing increase in services being delivered by First Nations is reflective of the number of agreements being signed for the delivery of services over the past three years. There was a total of 15 agreements signed with the First Nations between March 31, 1998 and March 31, 2000.

|                                                                                                   | 1997-98       | 1998-99       | 1999-2000     |
|---------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| <b>Average monthly number of children receiving child welfare services from the CFSA's</b>        | 10,556        | 11,008        | 11,426        |
| <b>Average monthly number of children receiving child welfare services from the First Nations</b> | 702           | 1,013         | 1,357         |
| <b>Total</b>                                                                                      | <b>11,258</b> | <b>12,021</b> | <b>12,783</b> |

*Data Source: Child Welfare Information System*

- **Percentages of children who are Aboriginal receiving child welfare services.**

The proportion of Aboriginal children receiving services from child welfare is significantly higher than the proportion of Aboriginal children in Alberta (7.5 per cent as of the 1996 Census). This historical over-representation of Aboriginal children is the business focus of the Aboriginal pillar for the 18 CFSAs: improved services to Aboriginal children, youth, adults and families. The ministry is also working with First Nations agencies to develop permanency planning options for First Nations children.

|                                                                                                    | 1998  | 1999  | 2000  |
|----------------------------------------------------------------------------------------------------|-------|-------|-------|
| <b>Percentage of children receiving child welfare services who are Aboriginal (as of March 31)</b> | 37.2% | 37.2% | 37.7% |

*Data Source: Child Welfare Information System*

- **Number of investigations under the *Protection of Persons in Care Act*.**

This measure was included in the 1999-2000 Business Plan but is not being reported here. This is now a responsibility of Alberta Community Development.



## Strategies

*Encourage family preservation and, where necessary, provide respite and counselling.*

*Promote a nurturing environment suitable for children and youth that includes a safe, supportive and permanent home. For children in care, placements with relatives will be a priority.*

### Goal 2.2: Increase the proportion of children who move from permanent government care to adoptive homes

Strong adoption programs, where children and youth are placed in healthy, stable “forever homes”, are vital to creating an environment where Alberta’s children are valued, nurtured, loved and supported by enduring relationships. The ministry works with Child and Family Services Authorities (CFSAs), Family and Community Support Services and Aboriginal communities to create such stable environments for adopted children.

Adoption services provided by the CFSAs include:

- Home assessments – completing home studies for people who apply to adopt a child in the ministry’s care
- Ward adoptions – referring children in the ministry’s care to corporate staff for matching with approved families
- Post adoption supports – providing financial help to families so they can adopt special needs children in the ministry’s care.

The media is being used to recruit adoptive homes for special needs children. The Wednesday’s Child Television Program has been expanded province-wide (Edmonton, Calgary and Lethbridge) and the number of viewings has increased from two to three each Wednesday on CTV. Wendy’s Restaurants and the Dave Thomas Foundation have publicized special needs adoptions. Approximately 70 per cent of children profiled in the media are matched for adoption.

A documentary entitled “The Journey: Adopting a Special Needs Child” was produced and shown on CTV on several occasions. It serves as an excellent recruitment and training tool for adoptive parents considering special needs children.

The ministry is creating permanency options throughout the province. Permanency planning focuses on the continual need to find lasting, caring relationships for children in the care of the director of child welfare. A discussion paper on permanency planning for First Nations children identified a series of options to best suit the cultural and emotional needs of First Nations children in care of a director of child welfare. Based on discussions with First Nations, one of the options being considered is ‘Family Ties’. Family Ties ensures children remain connected with their families, communities and culture.

When considering the placement for adoption of a child who is a band member of a First Nation, child welfare staff must receive consent of the child’s band. This approval comes in the way of a Band Council Resolution or written consent from the chief and council. This policy, implemented in February 1997, has impacted the number of First Nation children being adopted. Innovative approaches are being implemented to find new, yet traditional, methods for children needing a

## Strategies

*Work with Child and Family Services Authorities, Family and Community Support Services communities and Aboriginal communities to develop stable, nurturing environments for children and youth.*

permanent placement within a family setting. One example of a permanency planning initiative is the Yellowhead Tribal Services Agency (YTSA) adoption pilot project where funding was provided to the agency to develop an open/custom adoption program for children with permanent guardianship status. The goal is to recruit adoptive homes from the five YTSA First Nations and place YTSA children currently living in foster homes off-reserve into permanent Aboriginal adoptive homes.

To date, a recruitment video has been produced, meetings have been held with chiefs, elders and councils of the bands involved and Home Assessment Reports are being completed on the First Nations adoptive families. While working toward policy and legislative changes, the ministry will be working with partners to identify off-reserve First Nations' children-in-care for joint action to better meet the care needs of these children. Opportunities to pilot other projects with First Nations agencies will also be pursued.

There are seven non-government, non-profit agencies that have been granted authority to arrange private adoptions in Alberta. These agencies are licensed and monitored by Children's Services and must comply with all requirements set out in the *Child Welfare Act* and regulations.

Private adoption agencies are working with the Alberta Association for Children and Families to develop standards for practice and professional accountability. In addition, a protocol has been developed for adoption agency placements of children with child welfare involvement. The protocol states that parents involved with the child welfare system may consider permanency planning alternatives for their child. As well, it is incumbent on licensed adoption agencies and department staff to work together in a climate of respect, recognizing the unique skills, knowledge and expertise of each individual involved to ensure the best interests of the child.

## Core Performance Measure

- **Proportion of children under permanent guardianship who are adopted.**

Children under permanent guardianship of the ministry can, in general, be adopted. As this is clearly one of the desired outcomes for children, this measure identifies the percentage of children in permanent guardianship who are adopted each year. It does not include international adoptions or adoption of children who are not subjects of permanent guardianship orders. A target of six per cent was set for this measure in the 1999-2000 Business Plan.

In 1997, a policy direction was established for the adoption of a child under a Permanent Guardianship Order who is a First Nations member requiring written consent from the First Nations for adoption to proceed. Since this directive was implemented, there has been a significant decrease in the number of First Nations children being adopted. As approximately 44 per cent of children with a Permanent Guardianship Order are First Nations children, this change in policy has had a significant impact on the proportion of children under permanent guardianship who are adopted.

In response, the ministry has put in place an initiative to address the shortage of Native adoptive homes for First Nations children. Discussion and consultations have taken place with CFSAs, Elders and Chiefs from First Nations, First Nations Child and Family Service Agencies, and Indian and Northern Affairs Canada.

This measure has been changed in the 2000-2003 Business Plan to “proportion of children under guardianship who are adopted or in long-term family arrangements.”

The number of children adopted during 1998-99 was 174; during 1999-2000 it was 172, a decrease of two. However, the total number of children under permanent guardianship increased by 456 from 3,862 in 1998-99 to 4,318 in 1999-2000. The percentage dropped from 4.5 per cent to four per cent during the same period. Some of the factors contributing to this percentage decline include children with registered Indian status requiring their band’s consent to the adoption and significant special needs of children.

|                                                                     | 1997-98 | 1998-99 | 1999-2000 | Target<br>1999-2000 |
|---------------------------------------------------------------------|---------|---------|-----------|---------------------|
| Percentage of children under permanent guardianship who are adopted | 4.0%    | 4.5%    | 4.0%      | 6%                  |

*Data Source: Child Welfare Information System*



## Strategies

### *Support safe and nurturing environments in child care facilities*

### Goal 2.3: Increase the proportion of child care subsidy recipients expressing satisfaction with services provided under the program.\*

Child and Family Services Authorities (CFSAs) administer the child care subsidy program, which helps families with lower incomes pay their preschool child care fees if their child attends a licensed day-care centre or an approved family day home. Provision of services at the local level provides better access for parents to the licensing and subsidy programs.

A client satisfaction survey completed in 1999-2000 on the Child Care Subsidy Program indicated an overall satisfaction of 94 per cent. During the same time period, about 11,775 children were subsidized per month and the average monthly subsidy was about \$344. Factors used to determine whether a family qualifies include:

- Reason for needing child care, such as working, seeking work, training or special need
- Child needs care at least 50 hours a month
- Net family income

A new Child Care Information System was implemented in the past fiscal year. This new system has improved the time for processing of child care subsidy applications, is a more efficient method of processing payments for back claims and has provided faster payments to operators/agencies on behalf of parents. The Child Care Information System has also provided improved support to CFSAs in data collection for region-specific needs and is more flexible to accommodate different service delivery procedures.

\* This goal has been changed from "Increase the proportion of day care subsidy recipients expressing satisfaction with services provided under the program" to "Increase the proportion of child care subsidy recipients expressing satisfaction with services provided under the program." The term child care has been used throughout this report to include all regulated forms of care for young children, for example family day homes and day care.

## Core Performance Measure

- **Proportion of child care subsidy recipients expressing satisfaction with services provided under the program.**

A Client Satisfaction Survey was launched in 1999-2000 at the provincial level to establish client satisfaction baseline data for the Child Care Subsidy Program. The survey was developed as an instrument for future use at either the provincial or the regional CFSA level to acquire input on client satisfaction for various aspects of this program.

The survey asked respondents how satisfied they were with various aspects of the Child Care Subsidy Program:

- 91 per cent of respondents indicated they were satisfied with information they received about the program
- 83 per cent said they were satisfied with the accessibility of the program
- 88 per cent of respondents were satisfied with staff, and
- 94 per cent said they were satisfied with the overall program results.

The result reported below is in response to the question, "Overall, how satisfied are you with the Child Care Subsidy Program?" and combines very satisfied and somewhat satisfied categories. This information forms the baseline data.

**Overall satisfaction with the Child Care Subsidy Program 94 %**

*Data Source: Child Care Subsidy Program Client  
Satisfaction Survey, May 2000*

Note: The wording of the goal and measure has been changed from "expressing satisfaction with benefits provided" to "expressing satisfaction with the services provided" to reflect activities which service providers have direct control over.

## Strategies

*Review Handicapped Children's Services (HCS) program policy and outcomes.*

*Provide services to children with developmental disabilities through the Child and Family Services Authorities.*

### Goal 2.4: Increase the satisfaction of service recipients with the services they receive from Handicapped Children's Services programs

Handicapped Children's Services helps families meet some of the extraordinary needs that arise because of their child's special needs. The program includes financial assistance to purchase services, information and referral services, as well as assistance to parents to obtain and coordinate services. Program benefits include respite, homemaker and aide services, funding for extraordinary dental costs, travel, meals and accommodation when obtaining specialized treatment for a child. The number of families supported through Handicapped Children's Services increased from a monthly average of 8,289 in 1998-99 to an average of 8,462 in 1999-00.

A client satisfaction survey for families using Handicapped Children's Services programs was conducted in 1999-2000 to specifically address the goal of increasing service recipient satisfaction. The survey revealed an overall satisfaction rating of 84 per cent from service recipients.

Continuous improvements to the Handicapped Children's Services program are designed to increase the satisfaction of service recipients. In May of 1999, a Handicapped Children's Services program enhancement was implemented to provide funding for Intensive Behavioural Intervention (IBI) services for children diagnosed with autism. Prior to the inclusion of this benefit in the Handicapped Children's Services array of services, families could only access service if they successfully appealed the denial of funding through the Child Welfare Appeal Panel. Service satisfaction for families of children with autism increased as they could now access IBI funding through their local CFSA Handicapped Children's program. Accessing funding directly through the Handicapped Children's Services program enables families to commence services without delays and enables them to work in conjunction with their Handicapped Children's Services program in co-ordinating a full range of services, including IBI.



## Core Performance Measure

- **Proportion of Handicapped Children's Services clients reporting overall satisfaction with the services they receive from the ministry.**

In 1999-2000 a client satisfaction survey was conducted in cooperation with the Child and Family Service Authorities and administered at the provincial level.

The survey asked respondents how satisfied they were with various aspects of the program:

- 76 per cent of clients were satisfied that they received the program information they required
- 79 per cent responded that program information was easy to understand
- 85 per cent reported satisfaction with program staff, and
- 87 per cent of respondents were satisfied with service results.

The result reported below is in response to the question, "In general, how satisfied are you with Handicapped Children's Services?" and combines very satisfied and somewhat satisfied categories. This information forms the baseline data.

**Overall satisfaction with the Handicapped  
Children's Services Program**

**84 %**

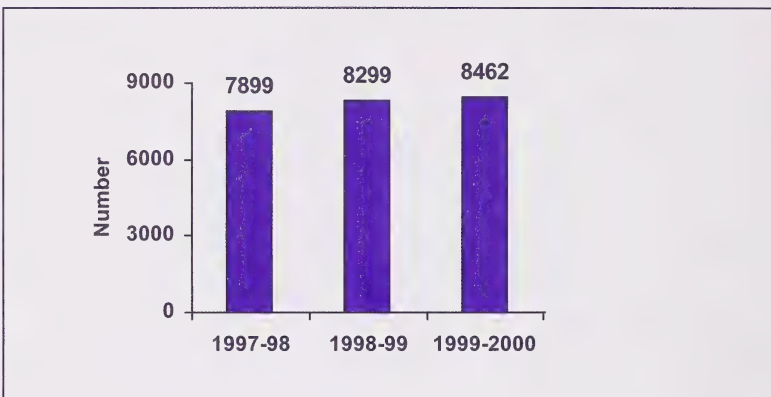
*Data Source: Handicapped Children's Services  
Client Satisfaction Survey May, 2000.*

## Supplemental Measures

- **Handicapped Children's Services caseload.**

The Handicapped Children's Services program helps a family meet some of the extraordinary needs that arise because of their child's disability. This program includes financial benefits, information, referral services and assistance to parents in obtaining and coordinating services. The average monthly caseload for this program has increased about two percent between 1998-99 and 1999-2000.

### Average Monthly Handicapped Children's Services Caseload



*Data Source: Handicapped Children's Services Information System*

- **Persons (children) with Developmental Disabilities (PDD) caseload.**

Children's Services is not reporting on this measure which was included in the 1999-2000 Business Plan. Responsibility for the adult PDD caseload has been transferred to Alberta Health and Wellness. Children with a variety of disabling conditions, including developmental disabilities, are tracked by Children's Services through the Handicapped Children's Services Information System.

## Strategies

*Identify the best practice in developmental programming in centre-based childcare for young children (zero to six years) at risk for poor developmental outcomes.*

*Heritage Canada/Action Health – examine ways for daycare centres to liaise effectively with Health and Wellness, Children's Services, and Child and Family Services Authorities, and to connect families appropriately and effectively to required resources.*

## Goal 2.5: Improve the standard of care provided in foster homes, group care and child care facilities

Being accountable for, and continually striving to improve, the standard of care provided in foster homes, group care and child care facilities is one of the responsibilities of Child and Family Services Authorities (CFSAs) across Alberta. Authorities license day-care centres under the *Social Care Facilities Licensing Act* and ensure standards are met in day-care centres, family day homes, nursery schools and drop-in centres.

All day-care centres are inspected at least twice a year. The Social Care Facility Review Committee visited 194 day care facilities in the province during the past fiscal year to determine client satisfaction. Seventy-three per cent of parents were satisfied with overall day care services, including physical environment, daily activities, food served, staff/child relationships and day care management. CFSAs have contracts with approximately 88 agencies that operate family day homes. The agencies, in turn, have contracts with self-employed caregivers who care for children in their own homes. Authority staff regularly inspect each agency and a percentage of its family day homes, and they may also be involved in investigations of complaints and critical incidents.

A research project entitled 'Best Practices Framework for Licensing Child Care Facilities in Canada' was conducted. Some of its goals were to examine current research on licensing child care facilities, identify licensing practices and roles across the country, develop a framework of best practices for licensing child care in Canada and make recommendations that will enhance and influence both licensing and legislation practices. The framework and best practice principles should guide CFSAs in development of licensing models that meet the unique needs of their communities while ensuring and promoting the safety, health and well-being of children in licensed group care. The project was validated by directors and licensing staff from across Canada and will be completed by fall 2000. It will then be distributed to the CFSAs.

The Day Care Diversity and Health project and evaluation was completed. The project was conducted out of three child care centres in the Edmonton region that have a high percentage of low income and immigrant families. The goal was to examine and facilitate ways for the day-care centres to liaise more effectively with local health services, child welfare, day care licensing and subsidy, as well as methods to connect families appropriately and effectively to required services. The project identified that day care workers are experiencing tremendous stresses in their work due to significant special needs of many of the children, low salaries, and feelings of isolation from other professionals.



## Strategies

Improving the standard of care provided in foster homes and group care facilities is done on a continuous basis. In 1992 the Alberta Association of Service for Children and Families (AASCF), a membership organization of agencies and individuals providing services to children and families, began working with the Department of Family and Social Services to develop service standards as well as a certification and accreditation process. These service standards, along with the certification and accreditation process, continue to help assure the quality of services being provided to Albertans. Certification is mandatory for agencies contracted to provide child welfare services while accreditation is a voluntary process. In 1999-2000, a total of 80 programs within 49 agencies were reviewed. The peer review process is conducted by representatives from Family and Community Support Services, CFSA's, child care service agencies and the Ministry of Children's Services.

## Core Performance Measure

- **Number of spaces available in high quality child care centres.**

Work is currently underway within the ministry to develop new performance measures that will address the goal of improving the standard of care provided in foster homes, group care and child care facilities.

## Strategies

### Goal 2.6: Support the family through community-based programs delivered by Child and Family Services Authorities, Aboriginal communities, and Family and Community Support Services

The Children's Services Ministry supports families through a network of partners at the community level who work together to provide the best possible programs and services for Alberta's children and youth. Locally-based programs allow communities to deliver services that will best meet the support needs of families in their areas, as well as to gather input on those programs directly from service recipients. Support to families is provided on the local level through Child and Family Services Authorities (CFSAs), Aboriginal communities, and through municipal Family and Community Support Services programs.

An example of community-based programs is in Region 14 CFSA where funding was provided for a family support program that targeted direct parenting education and support to families with children in need of protection. That CFSA also partnered in the Regional Student Outreach Campus, enabling single parents to receive encouragement and direct support in the care of their young children while continuing their educational upgrading. Sakaw-Askiy CFSA (Region 11) supported foster parents, adoptive parents and parents of handicapped children through the development of caseload specialties for foster care, adoptions and handicapped children's services. The implementation of specialized caseloads led to improvements in timely and effective service for these families. A number of CFSAs have implemented community-based programs that support Aboriginal families, including elders' advisory committees, youth forums and hiring community development workers.

Partnerships are developed and/or maintained within Family and Community Support Services (FCSS) programs for a variety of community-based initiatives. FCSS programs operate on a "people helping people help themselves" approach. Services that promote the social development of children and their families include parent-child development activities, temporary or occasional parent relief services, and support services for young school age children such as family school liaison programs that encourage healthy relationships between children, schools, families, health authorities and communities. Programs that enrich and strengthen family life by developing skills so people can function more effectively within their own environment include: parenting and family life education and development programs, marriage enrichment, retirement planning, programs for single adults and single parents, courses designed to enhance self-awareness and personal growth, individual, family and group counselling services that are educational and not treatment oriented, as well as youth development services.

*Work with Aboriginal communities to jointly develop community support systems for Aboriginal children and families.*

*Support Child and Family Services Authorities and Family and Community Support Services communities to develop early support services that are community-based, integrated and focused on positive outcomes for children and families.*



The ministry supports the family through community-based programs aimed at preventing family violence. Training is facilitated on the prevention of family violence and the *Protection Against Family Violence Act* to government staff, community groups and CFSAs. This training assists professionals working in these areas to better serve their client groups. Public education materials were provided to agencies, government staff and the general public on the dynamics of family violence and issues surrounding family violence. Family Violence Prevention Month activities were coordinated for the month of November. A provincial family violence specialists forum was created for CFSAs information sharing and tabling of provincial issues. Through sharing best practices and initiatives at the forum, resources are better focused on providing service at the CFSAs level. A federal/provincial/territorial New Identities project for high risk victims of family violence and their families was developed during the past year. The program provides new identities for victims of family violence in life threatening situations.

## Core Performance Measure

Goal 2.6 has been replaced in the 2000-03 Business Plan and measures are being developed under new goals relating to family support through community member participation and Aboriginal service providers.

## Strategies



*Support local communities who, through non-profit agencies, develop programs in support of family members at risk.*

*Assist in long term local and regional planning to meet both preventive and targeted needs.*

## Core Business #3 - Supporting Healthy Communities

**Goal 3.1: Communities have the ability to plan, design and deliver services appropriate to their children and families**

Enabling communities to plan and implement services to meet the needs of children and families in their area is a major function of the Children's Services Ministry. The ministry enables communities through program development assistance, training and partnership strategies. A provincial accountability framework guides and empowers Child and Family Services Authorities (CFSAs) as they deliver services at the community level. Family and Community Support Services (FCSS) boards and municipal councils are also supported as they operate programs through community agencies for children, youth and families.

Through a partnership with the province, FCSS funding is allocated to participating municipalities and Metis settlements in order for them to develop and deliver local, preventive programs that meet community needs. Program development is based on three principles: prevention, use of volunteers and community decision making. Municipalities delivering FCSS programs are also supported by a provincial association which provides a forum for discussing issues of concern, developing new directions and providing information and recommendations to government.

Community development and partnership strategies empower municipalities to plan, design and deliver services appropriate to their children and families. In the past year, CFSA governance activities have included forging links with communities and other stakeholders to engage them in systematic input into planning, designing and delivering services. At the Ribstone CFSA for example, regional and local staff members focused on the development of family, community and regional capacity to coordinate and integrate the collective delivery of children's care. Members of Children's Resource Centre teams were allocated specific time in their work schedule to participate in this collective capacity building.

Other CFSA activities have included establishing more effective committees to support the work of the board in assessing needs and opportunities as well as setting strategic directions that are responsive to the unique communities they serve. The Ribstone CFSA also established Child and Family Councils to act as assistants to the board in evaluating existing services and advocating for needed services. The councils also act as one of the sources for community participation in developing business plans for the region.



## Strategies

*Assure support for community and regional services, developing plans and delivering services based on:*

- *Community-based services delivery*
- *Early support for families*
- *Integrated services and*
- *Improved services for Aboriginal people.*

*Support coordination of services in Alberta communities and regions which ensure that the ministry's goals of protecting and nurturing those in need are fulfilled.*

The provincial accountability framework to help guide and govern CFSAs was developed in consultation with representatives of communities, government, service providers, Aboriginal people and other stakeholders. In the past year, most CFSA community boards have further developed governance policies that set out the roles and relationships for the board and the chief executive officer (CEO). The CEO manages the daily operations of the authority, implements the board's policies and decisions and is also responsible for reporting to Children's Services through the deputy minister.

Although the authorities have been operational for only a year, the boards had been in place almost two years by the end of the 1999-2000 fiscal year. A number of boards took initiatives to assess their performance, examine the use of governance policies, and look ahead to specific governance functions that would require implementation plans. All 18 CFSAs created and implemented transitional business plans in the past year. Through the business plans, each authority detailed how it will monitor and evaluate services provided directly, or through contracts, in its region. This includes monitoring progress toward achieving better outcomes for children and families, as well as adherence to provincial legislation and standards. A series of regional progress reviews are conducted at key intervals by the ministry and the authority.

The CFSAs are consulted in all major ministry strategic planning. Additionally, the ministry has begun providing consultation, training and organization development support to the CFSAs. Further discussions have been initiated with the boards and chief executive officers on a range of learning and development activities that would provide authorities with more resources for use in cultivating continuous learning and development programs. Communities are given further support to plan and deliver services through the Assembly of Co-chairs, which is designed to promote collaboration, coordination and partnerships among the CFSAs.

## Core Performance Measure

- **Proportion of users of selected children's services satisfied with the services they received.**

Client Satisfaction Surveys were completed for two programs in 1999-2000: Handicapped Children's Services and Child Care Subsidy. Additional client satisfaction surveys will be conducted and reported in 2000-2001 related to other program areas and service delivery processes operating within the Child and Family Services Authorities.

## Strategies

*Facilitate collaboration and partnership processes between the ministry and Aboriginal communities and organizations.*

*Support joint ventures and initiatives that forge linkages and relationships with appropriate community partners.*

*In partnership with First Nations delegated agencies, jointly develop a set of core performance measures to monitor system effectiveness and accountability.*

*Support the aspirations of Aboriginal communities and organizations in their strategic planning and processes with respect to child and family matters.*

*Work with Aboriginal communities to jointly develop community support systems for Aboriginal children and families.*

*Continue to work on strategies in support of the Metis Nation Framework Agreement*

## Goal 3.2: Aboriginal people plan, design, implement, monitor and evaluate services in consultation with their communities

A number of initiatives were undertaken to address the culturally appropriate needs of Aboriginal children and their families after the ministry took over the liaison functions with First Nations Child and Family service agencies in January, 2000 from the Ministry of Human Resources and Employment. Provincial standards specify that Aboriginal children and families will receive services that respect Aboriginal customs and traditions. Whenever possible, services should be provided by Aboriginal service providers. With this in mind, the ministry has worked during the past transitional year to improve services provided to Aboriginal children and their families. The ministry supports the 16 Child and Family Services on-reserve agencies that provide services to 37 First Nations. Support comes from five liaison units in the province that work with all 45 First Nation communities.

Initiatives are underway within the ministry to support Aboriginal people as they prepare and carry out services for children in consultation with their communities. The ministry has been involved in the implementation of the Athabasca Tribal Council's work plan for the delivery of services to member First Nations children. Alberta began working in partnership with the Blood Tribe and federal government regarding the tribe assuming jurisdiction over child welfare on the Blood Reserve.

In conjunction with the Blood Tribe and Sun Country Child and Family Services Authority, the ministry completed a review of on-reserve and a partial review of off-reserve child welfare services affecting Blood children, to assess program and policy requirements. Results from these two reviews indicated that children and families were receiving quality services.

Formal discussions continued between the federal government, the Peigan Nation and the ministry for the completion of a delegated child welfare agreement with the Peigan. The ministry is involved in both a steering and technical committee that has responsibility for the negotiation process and in developing content of the agreement.

The Calgary First Nation Liaison Unit developed a format and then completed annual evaluations on Siksika Family Services Corporation (off-reserve), Tsuu T'ina and Stoney Child and Family Services.

The Neegan Awas'sak, Region 13, and Silver Birch Child and Family Services Authorities, with the involvement of Treaty Eight First Nations child welfare directors and the ministry, facilitated the development of culturally appropriate, accessible training sessions and programs unique to Northern Alberta and the First Nations child welfare agencies. Child Welfare Information System training and foster home study training, appropriate to ministry staff and agencies, was developed, presented and well received.

## Core Performance Measure

- **Percentage of Aboriginal children receiving foster care from Aboriginal service providers.**

The ministry is committed to ensuring that Aboriginal children receive services appropriate to their culture. Where possible, Aboriginal children in care are placed in Aboriginal foster homes. The ministry also provides support to Aboriginal foster care agencies and First Nations agencies to develop and recruit Aboriginal foster homes. In the 1999-2000 Business Plan, performance measures were under development. No target was set for this measure.

|                                                                                                  | <b>March<br/>31/98</b> | <b>March<br/>31/99</b> | <b>March<br/>31/00</b> |
|--------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|
| <b>Number of Aboriginal children in Aboriginal foster homes</b>                                  | <b>651</b>             | <b>678</b>             | <b>775</b>             |
| <b>Total Number of Aboriginal children in foster homes</b>                                       | <b>2,015</b>           | <b>2,234</b>           | <b>2,528</b>           |
| <b>Percentage of Aboriginal Children receiving foster care from Aboriginal service providers</b> | <b>32.3%</b>           | <b>30.3%</b>           | <b>30.6%</b>           |

*Data Source: Child Welfare Information System*

Note: The wording of this measure has changed from “percentage of Aboriginal children receiving services from Aboriginal service providers” to “percentage of Aboriginal children receiving foster care from Aboriginal service providers.” Data was not available for “all services”.



### Core Business #4 - Promote advocacy for children and youth and those at risk

**Goal 4.1: Increase the extent to which individuals receiving services from the ministry and community partners participate in and influence decision making.**

With government's move in recent years to improve the planning and coordination of services for children through community-based service delivery, grassroots input on decision making is vital to the Children's Services Ministry.

*Support forums that will bring together youth, stakeholders, citizens and parents, concerned groups and service providers, business and community leaders, the provincial government and community volunteers to work towards the well-being of children.*

*Promote prompt and effective strategies on behalf of vulnerable children and adults.*

*Anticipate the needs for children and those at risk and advocate for solutions.*

*Build the capacity of Child and Family Services Authorities and Family and Community Support Services communities to influence positive social development policy.*

*Promote advocacy on behalf of all children and youth in Alberta, particularly those at risk.*

Alberta's first Children's Forum at the Shaw Conference Centre, held in Edmonton Oct. 5 and 6, 1999 was part of ongoing consultations with Albertans to explore ways to work together to better support the well-being of children. Parents, business leaders, community leaders, government representatives and interested citizens gathered at the forum. *First Circle—Uniting for Children* was a unique opportunity to talk about Alberta's children, identify issues and propose solutions. Chaired by Colleen Klein, the forum achieved its goal of allowing all stakeholders an equal voice. Fourteen themes and over 140 recommendations were identified in *The Children's Forum Report*. Partnering ministries are now reviewing and analyzing the report's recommendations.

The Task Force on Children at Risk was established by Premier Ralph Klein in response to the fatal shooting of a Taber student in May, 1999. The task force's role was to look at issues facing children at risk including, but not limited to, those at risk of developing violent behaviour. Its mandate was to identify gaps and barriers in services, identify strategies for meeting the needs of children at risk, and develop an action plan for furthering Alberta's goals for children. In preparing its recommendations, the task force surveyed 5,000 individuals and organizations across the province, reviewed research, talked with parents and young people, looked at successful approaches in other provinces and the United States, and considered the programs and services currently available.

Since the ministry works in a collaborative relationship with the Child and Family Services Authorities (CFSAs) and Family and Community Support Services, constant dialogue with these partners is sought in order for those delivering service on the frontlines to influence ministry policy. Representatives from FCSS took part in decision making through the Family and Community Support Services Program Advisory Team, made up of members of the FCSS Association and provincial FCSS staff. The team advises local programs, the Family and Community Support Services Association of Alberta and the province on key policy and practice issues. Input was also gathered through meetings with local program representatives, boards and municipalities throughout the province.

## Strategies

*Provide a mechanism through which issues impacting youth (13 years of age to 21 years of age) can be identified and addressed. (Youth Secretariat).*

*Encourage involvement by diverse populations into ministry decisions through FCSS and Prevention of Family Violence programs, services and networks and increase their ability to contribute to stronger communities.*

During the past fiscal year a Youth Secretariat was formed to identify issues affecting Alberta's youth and to recommend ways to address these issues. Ministry staff met with youth and became familiar with programs around the province that serve young people. A youth advisory panel was established to gain direct input from Alberta's youth. Panel members will provide feedback on proposed ministry recommendations and findings, comment on current initiatives and give new ideas to improve the quality of services for youth.

Alberta held one of the five regional roundtables as part of the public consultation process of the National Children's Agenda. Participants included community agencies, CFSAs and advocacy groups.

## Core Performance Measure

- **Proportion of individuals receiving ministry services expressing satisfaction with the degree to which they influenced decisions.**

In the Handicapped Children's Services program survey conducted in 1999-2000, one area where clients were asked to rate their satisfaction involved participation in service decisions. Clients were asked how satisfied they were with:

- Their participation in decisions on services and benefits
- Whether their opinions were considered in making decisions
- Being informed of proposed actions and consequences, and
- Being aware of their right to appeal any decision.

Responses to these questions were combined to give an overall satisfaction rating on the degree to which clients influenced decisions. This result will be used as baseline data for future analysis in this area.

**Client satisfaction with the degree to  
which they influenced decisions**

**80 %**

*Data Source: Handicapped Children's Services  
Client Satisfaction Survey, May 2000*

## Strategies

### *Advocate on behalf of all children and youth in care in Alberta.*

#### Goal 4.2: Provide advocacy services to all children and youth who are identified as being in need of services provided by the Children's Advocate.

The Office of the Children's Advocate provides advocacy services to children who are receiving child welfare services. It represents their rights, interests and viewpoints. The Children's Advocate received 1,419 referrals in the past year resulting in the provision of comprehensive advocacy services to 1,806 children and youth in care. In addition, 794 children and youth were provided information and support regarding issues of concern to them either directly, through natural advocates or from significant people in their lives.

A review of the mandate of the Office of the Children's Advocate was initiated during the past year. The purpose of the review is to examine current advocacy in Alberta, advocacy processes in other jurisdictions and the potential role of community advocacy. The review, being conducted by an independent contractor, includes consultation with a range of stakeholders.

The Office of the Children's Advocate met with CFSAs to discuss advocacy services for youth in care in their areas, advocacy services available and the ability of youth to access those services. The Advocate also provided support to two youth networks striving to provide a voice for youth in care in the Calgary Rocky View CFSA and in the Ma'mowe Capital Region CFSA. Assistance was provided to youth in Lethbridge in their endeavours to develop a youth in care network for youth in the Sun Country CFSA.



## Core Performance Measure

- **Proportion of children and youth expressing satisfaction with advocacy provided by the Children's Advocate.**

The first quantifiable measure of client satisfaction for services provided through the Children's Advocate was implemented in 1999 through a client survey administered by the Office of the Children's Advocate. Additional qualitative information provided by clients is used to review different aspects of provided services in an effort to improve those services. The result reported below is based on response to the question, "How would you rate your overall experience with the Children's Advocate office?" A target of 80 per cent was set to indicate a high degree of satisfaction amongst clients. The target is viewed as a minimum standard.

|                                                                                                  |             |                       |
|--------------------------------------------------------------------------------------------------|-------------|-----------------------|
| <b>Percentage of clients satisfied with services provided to them by the Children's Advocate</b> | <b>95 %</b> | <b>Target<br/>80%</b> |
|--------------------------------------------------------------------------------------------------|-------------|-----------------------|

*Data Source: Children's Advocate Survey, 1999*

Note: This data is based on "exit surveys" of children who were: provided with comprehensive advocacy services, 12 years of age or older, literate/capable of responding, and could be located. Those children under 12 years of age, incapable of answering the survey, or not located were not included. Also, responses to surveys received after April 1 were not included in the analysis.

## Strategies

*Establish and promote high quality standards for delivery of services to children.*

*Provide a positive, respectful and professional work environment for staff encouraging continuous improvement in the quality of service.*

*Ensure evaluation and monitoring of service delivery.*

*Develop and implement mechanisms for Child and Family Services Authority board training, development and accountability, and provide supports to Family and Community Support Services boards as required.*

## Core Business #5 – Supporting high quality, accountable services

### Goal 5.1: Service delivery will be accountable, effective and efficient

To maintain the safety, well-being and healthy development of children, youth and families throughout the province, the Children's Services Ministry sets high quality standards for service delivery. During the past fiscal year the ministry has established policies for service evaluation, monitoring and program delivery. As a result, a process for accountability has been provided for Child and Family Services Authorities (CFSAs), Family and Community Support Services boards, and other community partners.

In order to create a positive work environment that encourages continuous service quality improvements, the ministry's organizational structure was streamlined and decentralized to get closer to the customer. Authority was delegated and employees empowered to act more quickly to meet customer needs. The speed and availability of information needed to act in various ways was improved, including creation of the ministry intranet, CFSA/departments newsletters, promotion of email use and the availability of computer courses.

Ministry standards provide a basis from which performance reporting can take place and the accountability needs of the minister can be met. An accountability framework was developed in consultation with stakeholders in 1998 to guide and govern the CFSAs as they deliver community-based services. The framework establishes roles and responsibilities of the Alberta government and the authorities, sets out provincial expectations, standards and requirements for authorities, and provides information to assist authority boards and chief executive officers in policy making, planning and administrative activity. The framework provides a basis from which a review and revision of the current 'Provincial Standards for Services for Children and Families' document is being undertaken.

Each CFSA is accountable to the province for services delivered at the community level. Through its business plans, each CFSA detailed how it would monitor and evaluate services provided directly, or through contracts, in its region. This included monitoring progress toward achieving better outcomes for children and families, as well as adherence to provincial legislation and standards. A series of regional progress reviews were conducted at key intervals by the ministry and the authority. All 18 authorities were required to create their first annual reports, outlining best practices and outcome-based performance measures that evaluated services during the past year.

## Strategies

*Create partnerships which benefit the child and family through regional and community-based authorities.*

*Support enhancing knowledge base available to Children's Services practitioners and professional groups.*

In partnership with First Nations agencies, one way services are monitored is through file reviews to ensure standards and quality care is being provided. The ministry received support from all First Nation agencies within the Calgary region to develop an instrument that recognizes a holistic approach to monitoring and evaluating their programs. The ministry has conducted file reviews for five of the First Nation agencies in the northwest and the reviews will continue as an annual process. File reviews have also been conducted by the Northeast First Nation Liaison Unit with good results and joint planning for improvements. The northeast unit has been involved with assisting band operated group home development towards accreditation.

In the new Ministry of Children's Services, a commitment for 2000-01 is to expand the accountability framework to include a focus on performance measures. These performance measures will encompass all ministry entities including Family and Community Support Services, delegated First Nations agencies and the CFSAs. A performance measures working group has been established with representation from all 18 authorities. Some of the CFSAs are working jointly with funded agencies to develop a performance-based contracting process for collecting information on outcomes for children and families served by the agencies. Children's Services is also participating in the Alberta Children's Initiatives Performance Measures Working Group.

## Core Performance Measure

- **Proportion of users of selected children's services reporting overall satisfaction with services they receive.**

Client satisfaction surveys relating to other program areas and service delivery processes operating within the Child and Family Service Authorities will be conducted in 2000-01. Additional measures relating to this core business will also be developed for the 2001-04 Business Plan.



## Core Business #6 - Supporting innovation and training

**Goal 6.1: Support innovation and create a culture of continuous learning and improvement that utilizes best practices in delivery and outcome measurement.**

The vision to create a new Children's Services ministry during the past year was a result of forward-thinking and innovative employees. Staff were involved in meetings to discuss the new ministry, participated in the creation of the ministry mission and vision statements and were engaged in the creation of the business plan. Some staff members were reassigned to capitalize on personal strengths and provide professional development.

The ministry established a Best Practices Branch to support CFSAs by providing facilitation, consultation, project leadership, links to other jurisdictions, research and analysis that focuses on what works best for children. The mandate of the branch is to provide key technical advice to the ministry in the areas of child welfare, child care and children with disabilities, along with providing a range of supports to the service delivery system. Program issues and trends relevant to ministry partners and communities are analyzed, and successful practices from Alberta and other jurisdictions are shared to help communities achieve quality service.

Throughout the past year ministry staff and management were encouraged to continue their learning. Several managers participated in the government's Senior and Executive Managers' Development Program and the new Management Development Program. The senior and executive program is designed to help senior and executive managers enhance their leadership skills, while the management development program is designed to help managers and supervisors enhance their management competencies. Three managers graduated from the Senior and Executive Management Program last year. To support staff development and use of technology, various levels of instruction were provided to staff for Word 97, Excel 97, PowerPoint 97, and Access 97. Training was also provided on Outlook Express, FrontPage 98 and Windows 95. Additionally, a committee was established to develop an inventory of training resources available through the ministry, to identify training needs and recommend strategies to meet the identified needs. The training inventory of current programs and required training areas is now complete. Training on understanding family violence and the *Protection Against Family Violence Act* was developed and delivered to staff in headquarters as well as child welfare staff at the CFSAs. Along with Alberta Learning, the Child in Custody Task Team was initiated to identify best practices for child welfare and school personnel to work together.

*Ensure training programs are developed to support effective staff deployment and use of technology.*

## Strategies

*Develop new strategies to increase support for both children and parents at risk, “family preservation,” and encourage new approaches to child and youth support while reducing multiple placements.*

*Support targeted initiatives and innovative pilot projects through the Child and Family Services Authorities (CFSAs) and Family and Community Support Services.*

A culture of continuous learning and improvement is fostered in the Aboriginal community as well. The Northwest First Nation Liaison Unit facilitates the development of culturally appropriate, accessible training sessions and programs unique to Northern Alberta and the First Nations child welfare agencies. Child Welfare Information System training and foster home study training, appropriate to ministry staff and agencies, has been developed, presented and well received.

Targeted initiatives and innovative pilot projects were supported at the community level. A pilot project was initiated with the Ma'mowe Capital Region CFSA and University of Calgary Faculty of Social Work to use student practicums as a way to introduce Bachelor of Social Work students to the nature of child welfare work. A bridging grant for piloting an extended hours child care program was facilitated and innovations in home-based child care models were explored. Licensing staff were trained on the use of the revised Early Childhood Rating Scale as a best practice tool for assessing child care centre environmental performance. ‘Train the trainer’ sessions were also provided to the Child and Family Resource Association for use in their day care accreditation process.

## Core Performance Measure

- **Number of staff using continuous learning and improvement opportunities.**

During 1999-2000, a total of 1,607 ministry staff attended various staff development courses. Staff Development also provides training to agencies and First Nations. The number of course seats that were filled totalled 2,618. These courses include orientation, basic training, child protection services training, investigation of child sexual abuse, alcohol related birth defects, and critical thinking. This represents provincial training that is coordinated and/or delivered by Staff Development at corporate headquarters. This data does not include other professional/career development courses/programs supported by the ministry, but taken at other academic institutions, i.e. the executive development program completed by three senior management staff at the University of Alberta.

In addition to the above training, the CFSAs have implemented learning accounts that provide their staff opportunities for career and professional development. The training and development support for staff may include university/college courses, local workshops etc.

In the service delivery transition to Child and Family Service Authorities during 1999-2000, numerous training supports were also provided to the 18 CFSAs to assist their boards and chief executive officers with operational and strategic planning and development of governance policies.

## Financial Analysis

### Results of Operations

Consolidated revenues in 1999-00 were \$89.8 million, approximately \$5.7 million lower than in the previous year. Spending increased by over \$50 million from 1998-99, due to a budgeted increase to the base allocation of \$12.6 million and a supplementary estimate of \$37.4 million.

#### Revenues

Total consolidated revenues decreased by almost six per cent or \$5.7 million from the previous year. This drop in revenue is attributable to reduced Canada Health and Social transfer payments from the Government of Canada. The reduction is in part triggered by continuous improvement in the provincial economy, which created higher provincial income tax revenues.

#### Expenses

The increases in spending can be linked to significantly revised workload standards, staff salary increases, contracted agency wage enhancements and caseload increases within Child Welfare and Handicapped Children's Services programs.

Several new initiatives and enhancements to programs were undertaken or introduced: the Children's Forum, the Protection for Children Involved in Prostitution and the Fetal Alcohol Syndrome Initiative. The following comments provide a detailed discussion of significant expenditure variances in the ministry.

### Comparison of 1999-00 Budget to Actuals

When comparing the 1999-00 restated estimates to actual results, ministry support services incurred a deficit of \$804,000. This included achievement bonuses of \$544,000 for staff, as approved through the supplementary estimate. The remainder was needed for staffing.

Services for children and families required over budget spending of \$37 million, which was approved through a supplementary estimate. The majority of this increase, \$34.5 million, was attributed to higher than anticipated increases in the number of Child Welfare and Handicapped Children Services cases, more complex/higher cost cases occurring and a need to hire more staff. The need for more staff was primarily influenced by revised workload standards for case workers as included in the government's agreement with the Alberta Union of Provincial Employees.

The remainder, \$3.6 million, was needed for initiatives such as the Children's Forum, the Task Force on Children at Risk and \$1.1 million for day care subsidy-related issues.

Family and Community Support Services yielded a budget surplus of \$429,000.



## Comparison of 1999-00 Actuals to 1998-99 Actuals

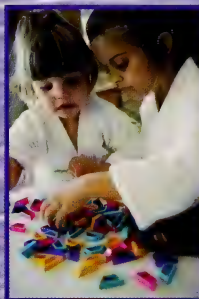
Ministry support services decreased by \$2.3 million from the previous year. This net decrease consists of an increase of \$2.4 million for the establishment of ministry support offices and a contract with IBM for information technology support for the ministry. In 1998-99, \$4.7 million for shared support expenses was included in ministry support; however, in 1999-00 these expenses are part of services for children and families. Consequently, this classification change decreased ministry support services from one year to the next.

Expenditures for services for children and families increased by \$50.9 million. The majority (\$32.6 million) of this increase is directly related to the following pressures in Child Welfare and Handicapped Children's Services:

|                                                                                                                                |                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>Revised workload standards resulting in lower allowable caseloads per worker, leading to an increase in staffing levels</b> | \$3 million and \$0.5 million respectively                                                                       |
| <b>Staff salary increases</b>                                                                                                  | \$2.2 million and \$0.1 million respectively                                                                     |
| <b>Contracted agency wage enhancements</b>                                                                                     | \$5 million for Child Welfare                                                                                    |
| <b>Caseload increases</b>                                                                                                      | 762 cases for \$15.9 million in Child Welfare and 173 cases for \$0.6 million in Handicapped Children's Services |
| <b>The remaining amounts relate to higher cost/more complex cases</b>                                                          | \$2 million and \$3.3 million respectively                                                                       |

An additional \$3.9 million was provided for increased access needs related to women's shelters and for early intervention projects. Provincial projects increased by \$2.6 million due to new initiatives such as the Children at Risk Task Force and enhanced programs, such as the Protection of Children Involved in Prostitution.

Approximately \$3.6 million of the increase resulted from full operational expenses for the CFSA boards and executive management. An additional \$3 million was required for Y2K compliance, one time information technology costs for the regional authorities and other minor increases. As previously described, \$4.7 million of the increase is merely due to a reclassification from ministry support. Family and Community Support Services reflects an increase of \$453,000 as a result of new communities wishing to join the program.



# Section II

## Financial Statements





# MINISTRY OF CHILDREN'S SERVICES

## CONSOLIDATED FINANCIAL STATEMENTS

### MARCH 31, 2000

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## AUDITOR'S REPORT



To the Members of the Legislative Assembly:

I have audited the consolidated statement of financial position of the Ministry of Children's Services as at March 31, 2000 and the consolidated statements of operations and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the management of the Department. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Ministry is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. Accommodation and certain other administrative costs incurred in the operation of the Ministry have not been included in expenses. These costs, estimated at \$8,773,000 for accommodation only, are recorded by the Ministries that paid the expenses on behalf of the Ministry of Children's Services.

In my opinion, except for the effects of the matter discussed in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Ministry of Children's Services as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentice*

FCA  
Auditor General

Edmonton, Alberta  
August 11, 2000

Ministry of Children's Services  
Consolidated Statement of Operations  
For the year ended March 31, 2000

|                                                                         | (in thousands) |             |              |
|-------------------------------------------------------------------------|----------------|-------------|--------------|
|                                                                         | 2000           | 1999        |              |
|                                                                         | Budget         | Actual      | Actual       |
|                                                                         | (Schedule 3)   |             |              |
| Revenues (Schedule 1)                                                   |                |             |              |
| Transfers from Government of Canada                                     | \$ 100,965     | \$ 80,966   | \$ 88,716    |
| Investment Income                                                       | -              | 24          | -            |
| Transfer from Lottery Fund                                              | 1,000          | 1,000       | -            |
| Other                                                                   | 6,390          | 7,803       | 6,779        |
|                                                                         | 108,355        | 89,793      | 95,495       |
| Expenses                                                                |                |             |              |
| Voted (Schedules 2, 3 and 4)                                            |                |             |              |
| Ministry Support                                                        | 8,751          | 9,555       | 11,855       |
| Services for Children and Families                                      | 420,113        | 457,136     | 406,228      |
| Children's Advocate                                                     | 1,949          | 1,929       | 1,649        |
| Family and Community Support Services                                   | 36,819         | 36,390      | 35,937       |
|                                                                         | 467,632        | 505,010     | 455,669      |
| Valuation Adjustments                                                   |                |             |              |
| Provision for Doubtful Accounts, Vacation Pay<br>and Repayable Advances | 638            | 558         | (521)        |
|                                                                         | 638            | 558         | (521)        |
| Total Expenses                                                          | 468,270        | 505,568     | 455,148      |
| Net Operating Results                                                   | \$ (359,915)   | \$(415,775) | \$ (359,653) |

The accompanying notes and schedules are part of these financial statements.

Ministry of Children's Services  
Consolidated Statement of Changes in Financial Position  
For the year ended March 31, 2000

|                                                  | (in thousands)   |                  |
|--------------------------------------------------|------------------|------------------|
|                                                  | <u>2000</u>      | <u>1999</u>      |
| Operating Transactions                           |                  |                  |
| Net Operating Results                            | \$ (415,775)     | \$ (359,653)     |
| Non Cash Items Included in Net Operating Results |                  |                  |
| Amortization                                     | 7                | -                |
| Valuation Adjustments                            | <u>558</u>       | <u>(521)</u>     |
|                                                  | (415,210)        | (360,174)        |
| Increase in Accounts Receivable                  | (9,739)          | (9,395)          |
| (Increase) Decrease in Advances                  | (15)             | 397              |
| Increase (Decrease) in Accounts Payable          | <u>21,208</u>    | <u>(5,487)</u>   |
| Cash Used for Operating Transactions             | <u>(403,756)</u> | <u>(374,659)</u> |
| Investing Transactions                           |                  |                  |
| Purchase of Capital Assets (Note 6)              | <u>(36)</u>      | <u>-</u>         |
| Cash Used for Investing Transactions             | <u>(36)</u>      | <u>-</u>         |
| Financing Transactions                           |                  |                  |
| Net Transfer from General Revenues               | <u>404,039</u>   | <u>374,855</u>   |
| Net Cash Provided by Financing Transactions      | <u>404,039</u>   | <u>374,855</u>   |
| Net Cash Provided                                | <u>247</u>       | <u>196</u>       |
| Cash at Beginning of Year                        | <u>196</u>       | <u>-</u>         |
| Cash at End of Year                              | <u>\$ 443</u>    | <u>\$ 196</u>    |

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Children's Services  
Consolidated Statement of Financial Position  
As at March 31, 2000

|                                                   | (in thousands)   |                  |
|---------------------------------------------------|------------------|------------------|
|                                                   | 2000             | 1999             |
| <b>Assets</b>                                     |                  |                  |
| Cash                                              | \$ 443           | \$ 196           |
| Accounts Receivable (Note 4)                      | 23,904           | 14,723           |
| Advances (Note 5)                                 | 37               | 22               |
| Capital Assets (Note 6)                           | 29               | -                |
|                                                   | <u>\$ 24,413</u> | <u>\$ 14,941</u> |
| <b>Liabilities</b>                                |                  |                  |
| Accounts Payable and Accrued Liabilities (Note 7) | \$ 48,458        | \$ 27,250        |
|                                                   | <u>48,458</u>    | <u>27,250</u>    |
| <b>Net Liabilities</b>                            |                  |                  |
| Net Liabilities at Beginning of Year (Note 3)     | (12,309)         | (27,511)         |
| Net Operating Results                             | (415,775)        | (359,653)        |
| Net Transfer from General Revenues                | <u>404,039</u>   | <u>374,855</u>   |
| Net Liabilities at End of Year                    | <u>(24,045)</u>  | <u>(12,309)</u>  |
|                                                   | <u>\$ 24,413</u> | <u>\$ 14,941</u> |

The accompanying notes and schedules are part of these consolidated financial statements.



**Note 1 Ministry and Purpose**

The Ministry of Children's Services has been designated as responsible for various Acts by the Government Organization Act and its regulations. To fulfill these responsibilities, the Ministry administers the organizations listed below. Together, these organizations form the Ministry of Children's Services. The legislation under which each organization operates is also listed.

| Organization                      | Legislation                                                                |
|-----------------------------------|----------------------------------------------------------------------------|
| Department of Children's Services | Government Organization Act                                                |
| Children's Services Authorities   | Government Accountability Act<br>Child and Family Services Authorities Act |

The Ministry provides community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration, partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all Ministries. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a) Reporting Entity**

The reporting entity is the Ministry of Children's Services for which the Minister of Children's Services is accountable.

All departments of the Government operate within the General Revenue Fund (the Fund). The Fund is administered by the Provincial Treasurer. All cash receipts of the departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting.

## **Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)**

### **(b) Basis of Financial Reporting (continued)**

#### **Expenses**

Expenses represent the costs of resources consumed during the year on the Ministry's operations. Expenses include amortization of capital assets.

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year.

#### **Valuation Adjustments**

Valuation adjustments include changes in the valuation allowances used to reflect financial assets at their net recoverable amount or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

#### **Assets**

Financial assets of the Ministry are limited to financial claims such as receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other capital assets is \$15,000.

#### **Liabilities**

Liabilities include all financial claims payable by the Ministry at fiscal year end.

#### **Net Liabilities**

Net liabilities represent the difference between the value of assets held by the Ministry and its liabilities.

### **(c) Full Cost Accounting**

Certain expenses primarily for office space, legal advice, and banking services, incurred on behalf of the Ministry by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Ministry by the Ministry of Human Resources and Employment.

Schedule 5 discloses information on these related party transactions.

## **Note 3 Reorganization**

The Ministry was established as a result of a reorganization, announced by the government on May 25, 1999 and transfers of responsibility announced throughout the year. Comparatives for 1999 have been restated as if the Ministry had always existed.

|                                                                        | (in thousands)     |
|------------------------------------------------------------------------|--------------------|
|                                                                        | 1999               |
| Net assets / net liabilities, as previously reported at March 31, 1998 | \$ -               |
| Transfer from Ministry of Human Resources and Employment               | (27,511)           |
| Net liabilities, as restated at March 31, 1998                         | <u>\$ (27,511)</u> |

#### Note 4 Accounts Receivable

|                       |                  | (in thousands)                  | 2000                 | 1999                 |
|-----------------------|------------------|---------------------------------|----------------------|----------------------|
|                       | Gross Amount     | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Accounts Receivable   | \$ 21,256        | \$ 1,104                        | \$ 20,152            | \$ 14,287            |
| Refund from Suppliers | 3,752            | -                               | 3,752                | 436                  |
|                       | <u>\$ 25,008</u> | <u>\$ 1,104</u>                 | <u>\$ 23,904</u>     | <u>\$ 14,723</u>     |

Accounts receivable are unsecured and non-interest bearing.

#### Note 5 Advances

|                 | (in thousands) | 2000                            | 1999                 |
|-----------------|----------------|---------------------------------|----------------------|
|                 | Gross Amount   | Allowance for Doubtful Accounts | Net Realizable Value |
| Travel Advances | \$ 37          | \$ -                            | \$ 37                |
|                 | <u>\$ 37</u>   | <u>\$ -</u>                     | <u>\$ 37</u>         |

Travel advances are provided to Ministerial employees to cover the cost of business travel.

#### Note 6 Capital Assets

|                   |                       | (in thousands) | 2000                     | 1999           |
|-------------------|-----------------------|----------------|--------------------------|----------------|
|                   | Estimated Useful Life | Cost           | Accumulated Amortization | Net Book Value |
| Computer Hardware | 5 years               | \$ 36          | \$ 7                     | \$ 29          |
|                   |                       | <u>\$ 36</u>   | <u>\$ 7</u>              | <u>\$ 29</u>   |

#### Note 7 Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include a bank overdraft of \$13,557,000 (1999 – nil) which arose from not reimbursing the Child and Family Services Authorities until April 2000, for payments made in March 2000. Interest on these overdrafts is recorded by the Department of Treasury.

## Note 8 Commitments

At March 31, 2000, the Ministry had obligations under contracts totaling \$6,759,000. Comparative figures for 1999 are not available.

The Ministry leases certain equipment and vehicles under operating leases that expire on various dates to 2005. The aggregate amounts payable for the unexpired terms of these leases are as follows:

|      | (in thousands) |
|------|----------------|
| 2001 | \$1,308        |
| 2002 | \$1,207        |
| 2003 | \$1,117        |
| 2004 | \$1,049        |
| 2005 | \$1,023        |

Included in the above operating lease commitments are vehicle leases. These leases will expire at various intervals over the next three years; however, it is the Ministry's intention to maintain fleet inventory at present levels. It is not expected that the cost will vary significantly above present levels. The payments of these estimated commitments are \$1,021,000 per year.

## Note 9 Contingencies

At March 31, 2000, the Ministry is a defendant in forty-five legal claims (1999 – forty-nine legal claims). Forty of these claims have specified amounts totaling \$70,057,000 and the remaining five have not specified any amount (1999 – forty-one claims with a specified amount of \$71,480,000 and eight with no specified amount).

Included in the total legal claims are thirty-nine claims amounting to \$63,317,000 in which the Ministry has been jointly named with other entities. Thirty claims amounting to \$49,301,000 may be partly covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

## Note 10 Payments Under Agreement

The Ministry has entered into an agreement to deliver programs and services that are fully funded by the Ministry of Justice and the Attorney General of Canada. Costs incurred under these agreements are made by the Ministry under authority of the Financial Administration Act, Section 29.1. Accounts payable includes \$3,000 relating to these payments under agreement.

Amounts paid and payable under agreements with the program sponsor are as follows:

|                                        | (in thousands) |
|----------------------------------------|----------------|
|                                        | 2000           |
| Government of Canada (program sponsor) |                |
| Justice Canada                         | \$ 133         |
| Fort McMurray Public School            |                |
| Board Student Health Initiative        | 180            |
|                                        | <u>\$ 313</u>  |



**Note 11 Pensions**

The Ministry participates in the multiemployer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The expense for these pension plans is equivalent to the annual contributions of \$4,213,000 for the year ending March 31, 2000 (1999 - \$3,999,000).

Effective January 1, 1999, the Ministry's contribution to the Public Service Pension Plan was reduced by .3% of pensionable salaries.

At December 31, 1999, the Management Employees Pension Plan reported a surplus of \$46,019,000 (1998 - \$4,355,000) and the Public Service Pension Plan reported a surplus of \$517,020,000 (1998 - \$406,445,000).

At December 31, 1999, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$33,000.

**Note 12 Comparative Figures**

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

**Note 13 Approval of Financial Statements**

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Ministry of Children's Services  
Schedule to the Consolidated Financial Statements  
Revenues  
For the year ended March 31, 2000

Schedule 1

(in thousands)

|                                         | <b>2000</b>       |                  | <b>1999</b>      |
|-----------------------------------------|-------------------|------------------|------------------|
|                                         | Budget            | Actual           | Actual           |
| Transfers from the Government of Canada |                   |                  |                  |
| Canada Health and Social Transfer       | \$ 81,628         | \$ 64,030        | \$ 71,493        |
| Services to On-Reserve Status Indians   | 11,237            | 7,580            | 10,256           |
| Child Welfare Special Allowance         | 8,100             | 9,356            | 6,967            |
|                                         | <u>100,965</u>    | <u>80,966</u>    | <u>88,716</u>    |
| Investment Income                       |                   |                  |                  |
| Various                                 | -                 | 24               | -                |
| Internal Government Transfers           |                   |                  |                  |
| Transfer from Lottery Fund              | <u>1,000</u>      | <u>1,000</u>     | <u>-</u>         |
| Other Revenues                          |                   |                  |                  |
| Refunds of Expenditure                  | 6,250             | 7,772            | 6,560            |
| Other                                   | 140               | 31               | 219              |
|                                         | <u>6,390</u>      | <u>7,803</u>     | <u>6,779</u>     |
| Total Revenues                          | <u>\$ 108,355</u> | <u>\$ 89,793</u> | <u>\$ 95,495</u> |

Ministry of Children's Services  
Schedule to the Consolidated Financial Statements  
Expenses Detailed by Object  
For the year ended March 31, 2000

Schedule 2

| (in thousands)                             |                   |                   |                   |
|--------------------------------------------|-------------------|-------------------|-------------------|
|                                            | 2000              |                   | 1999              |
|                                            | Budget            | Actual            | Actual            |
|                                            | a)                |                   |                   |
| Voted:                                     |                   |                   |                   |
| Salaries, Wages and Employee Benefits      | \$ 88,980         | \$ 96,101         | \$ 93,922         |
| Supplies and Services                      | 269,567           | 291,081           | 293,381           |
| Grants                                     | 88,956            | 96,088            | 68,363            |
| Financial Transactions and Other           | 136               | 148               | 3                 |
| Amortization of Capital Assets             | 7                 | 7                 | -                 |
| Supplies and Services from Support Service |                   |                   |                   |
| Arrangements with Related Parties (b)      | 19,986            | 21,585            | -                 |
| Total Voted Expenses                       | <u>\$ 467,632</u> | <u>\$ 505,010</u> | <u>\$ 455,669</u> |

- (a) Effective April 1, 1999, the responsibilities of the Ministry were established as a result of a reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the reorganization and transfers of responsibility authorized during the year. The breakdown of object is based on management's best estimate.
- (b) The Ministry received financial and administrative services from the Ministry of Human Resources and Employment. Comparative figures for 1999 are not available.

Ministry of Children's Services  
Schedule to the Consolidated Financial Statements  
Budget  
For the year ended March 31, 2000

Schedule 3

|                                                                         | (in thousands)                         |                               |                                 |                                    |                       |                                   |
|-------------------------------------------------------------------------|----------------------------------------|-------------------------------|---------------------------------|------------------------------------|-----------------------|-----------------------------------|
|                                                                         | 1999-2000<br>Estimates<br>Restated (a) | Transfer of<br>Responsibility | 1999-2000<br>Budget<br>Restated | Authorized<br>Supplementary<br>(b) | Budget<br>Realignment | 1999-2000<br>Authorized<br>Budget |
| Revenue:                                                                |                                        |                               |                                 |                                    |                       |                                   |
| Transfer from the Government of Canada                                  | \$ 100,965                             | \$ -                          | \$ 100,965                      | \$ -                               | -                     | \$ 100,965                        |
| Investment Income                                                       | -                                      | -                             | -                               | -                                  | -                     | -                                 |
| Transfer from Lottery Fund                                              | 1,000                                  | -                             | 1,000                           | -                                  | -                     | 1,000                             |
| Other Revenue                                                           | 6,390                                  | -                             | 6,390                           | -                                  | -                     | 6,390                             |
|                                                                         | <u>108,355</u>                         | <u>-</u>                      | <u>108,355</u>                  | <u>-</u>                           | <u>-</u>              | <u>108,355</u>                    |
| Expenses: (a)                                                           |                                        |                               |                                 |                                    |                       |                                   |
| Voted                                                                   |                                        |                               |                                 |                                    |                       |                                   |
| Ministry Support                                                        | 8,751                                  | -                             | 8,751                           | 544                                | -                     | 9,295                             |
| Services to Children and Family                                         | 420,113                                | -                             | 420,113                         | 36,897                             | -                     | 457,010                           |
| Children's Advocate                                                     | 1,949                                  | -                             | 1,949                           | -                                  | -                     | 1,949                             |
| Family and Community Support Services                                   | 36,819                                 | -                             | 36,819                          | -                                  | -                     | 36,819                            |
|                                                                         | <u>467,632</u>                         | <u>-</u>                      | <u>467,632</u>                  | <u>37,441</u>                      | <u>-</u>              | <u>505,073</u>                    |
| Valuation Adjustments                                                   |                                        |                               |                                 |                                    |                       |                                   |
| Provision for Doubtful Accounts, Vacation Pay<br>and Repayable Advances | 638                                    | -                             | 638                             | -                                  | -                     | 638                               |
|                                                                         | <u>468,270</u>                         | <u>-</u>                      | <u>468,270</u>                  | <u>37,441</u>                      | <u>-</u>              | <u>505,711</u>                    |
| Net Operating Results                                                   | <u>\$ (359,915)</u>                    | <u>\$ -</u>                   | <u>\$ (359,915)</u>             | <u>\$ (37,441)</u>                 | <u>\$ -</u>           | <u>(397,356)</u>                  |
| Capital Investments                                                     | <u>\$ -</u>                            | <u>\$ -</u>                   | <u>\$ -</u>                     | <u>\$ -</u>                        | <u>\$ -</u>           | <u>\$ -</u>                       |

Notes

- (a) Effective April 1, 1999, the responsibilities of the Ministry was established as a result of a reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the reorganization and transfers of responsibility authorized during the year.
- (b) Supplementary Estimates were approved on December 9, 1999.



Ministry of Children's Services  
Schedule to Consolidated Financial Statements  
Comparison of Expenses by Element to Authorized Budget  
For the year ended March 31, 2000

Schedule 4

|                                                        | (in thousands)                            |                              |                        |                                   |                                |                               |
|--------------------------------------------------------|-------------------------------------------|------------------------------|------------------------|-----------------------------------|--------------------------------|-------------------------------|
|                                                        | 1999-2000<br>Estimates<br>Restated<br>(a) | Budget<br>Realignment<br>(b) | Voted<br>Supplementary | 1999-2000<br>Authorized<br>Budget | 1999-2000<br>Actual<br>Expense | Unexpended<br>(Over Expended) |
| <b>Ministry Support</b>                                |                                           |                              |                        |                                   |                                |                               |
| Minister's Office                                      | \$ 215                                    | \$ -                         | \$ -                   | \$ 215                            | \$ 206                         | \$ 9                          |
| Deputy Minister                                        | 250                                       | -                            | -                      | 250                               | 285                            | (35)                          |
| Corporate Support                                      | 8,286                                     | -                            | -                      | 8,286                             | 8,520                          | (234)                         |
| Achievement Award                                      | -                                         | -                            | 544                    | 544                               | 544                            | -                             |
|                                                        | <u>8,751</u>                              | <u>-</u>                     | <u>544</u>             | <u>9,295</u>                      | <u>9,555</u>                   | <u>(260)</u>                  |
| <b>Services to Children and Family</b>                 |                                           |                              |                        |                                   |                                |                               |
| Program Support                                        | 21,689                                    | -                            | 2,000                  | 23,689                            | 22,365                         | 1,324                         |
| Provincial Projects                                    | 3,850                                     | -                            | -                      | 3,850                             | 2,987                          | 863                           |
| Child Welfare                                          | 258,865                                   | -                            | 31,397                 | 290,262                           | 288,614                        | 1,648                         |
| Handicapped Children's Services                        | 39,494                                    | -                            | 1,500                  | 40,994                            | 44,283                         | (3,289)                       |
| Early Intervention Services                            | 18,445                                    | -                            | 1,000                  | 19,445                            | 19,793                         | (348)                         |
| Day Care Programs                                      | 63,214                                    | -                            | -                      | 63,214                            | 64,437                         | (1,223)                       |
| Mediation and Court Services                           | 859                                       | -                            | -                      | 859                               | 1,088                          | (229)                         |
| Prevention of Family Violence                          | 10,397                                    | -                            | 1,000                  | 11,397                            | 10,703                         | 694                           |
| Children in Need                                       | 3,300                                     | -                            | -                      | 3,300                             | 2,866                          | 434                           |
|                                                        | <u>420,113</u>                            | <u>-</u>                     | <u>36,897</u>          | <u>457,010</u>                    | <u>457,136</u>                 | <u>(126)</u>                  |
| (126)                                                  |                                           |                              |                        |                                   |                                |                               |
| <b>Children's Advocate</b>                             |                                           |                              |                        |                                   |                                |                               |
| Office of the Children's Advocate                      | 1,949                                     | -                            | -                      | 1,949                             | 1,929                          | 20                            |
|                                                        | <u>1,949</u>                              | <u>-</u>                     | <u>-</u>               | <u>1,949</u>                      | <u>1,929</u>                   | <u>20</u>                     |
| <b>Family and Community Support Services</b>           |                                           |                              |                        |                                   |                                |                               |
| Program Support                                        | 215                                       | -                            | -                      | 215                               | 172                            | 43                            |
| Financial Assistance to<br>Community and Organizations | 36,604                                    | -                            | -                      | 36,604                            | 36,218                         | 386                           |
|                                                        | <u>36,819</u>                             | <u>-</u>                     | <u>-</u>               | <u>36,819</u>                     | <u>36,390</u>                  | <u>429</u>                    |
| <b>Total Voted Expenses</b>                            | <u>\$467,632</u>                          | <u>\$ -</u>                  | <u>\$37,441</u>        | <u>\$505,073</u>                  | <u>\$505,010</u>               | <u>\$ 63</u>                  |

(a) Effective April 1, 1999, the responsibilities of the Ministry changed as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999 - 2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and other transfers of responsibility authorized during the year.

(b) Supplementary Estimates were approved on December 9, 1999.

Ministry of Children's Services  
Schedule to Consolidated Financial Statements  
Related Party Transactions  
For the year ended March 31, 2000

Schedule 5

Related parties are those entities consolidated in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded at the amount of consideration agreed upon between the related parties:

|                                                      | (in thousands)   |                 |
|------------------------------------------------------|------------------|-----------------|
|                                                      | 2000             | 1999            |
| Revenues:                                            |                  |                 |
| Transfer from Lottery Fund                           | \$ 1,000         | \$ -            |
| Expenses:                                            |                  |                 |
| Ministry of Human Resources and Employment - Various | \$ 21,026        | \$ -            |
| Ministry of Health and Wellness - Various            | 2,398            | 1,000           |
| Ministry of Infrastructure - Various                 | 327              | 685             |
| Ministry of Learning                                 | (198)            | -               |
|                                                      | <u>\$ 23,553</u> | <u>\$ 1,685</u> |
| Receivable from/(Payable to):                        |                  |                 |
| Ministry of Health and Wellness                      | \$ (2,398)       | \$ -            |
| Ministry of Health and Wellness                      | 1,088            | -               |
| Ministry of Human Resources and Employment           | 5,565            | 5,006           |
| Ministry of Learning                                 | 198              | -               |
|                                                      | <u>\$ 4,453</u>  | <u>\$ 5,006</u> |

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements.

|                      | (in thousands)   |                 |
|----------------------|------------------|-----------------|
|                      | 2000             | 1999            |
| Expenses (notional): |                  |                 |
| Accommodation        | \$ 8,773         | \$ 8,478        |
| Legal Services       | 1,967            | 1,469           |
|                      | <u>\$ 10,740</u> | <u>\$ 9,947</u> |

# DEPARTMENT OF CHILDREN'S SERVICES

## FINANCIAL STATEMENTS

MARCH 31, 2000

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## AUDITOR'S REPORT



To the Minister of Children's Services:

I have audited the statement of financial position of the Department of Children's Services as at March 31, 2000 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Department. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The following reporting practices are exceptions from generally accepted accounting principles:

### Employee Costs

The Department of Children's Services assigned certain of its employees to work for the Child and Family Services Authorities. The Department did not allocate to the Child and Family Services Authorities accrued vacation pay and achievement bonus payable, attributed to these employees at March 31, 2000. If the Department had done so in accordance with generally accepted accounting principles, the net operating result would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been reduced and the net liabilities reduced at March 31, 2000 by approximately \$7,908,000.

### Shared Services Costs

Certain information technology and administration expenses relating to the operations of the Child and Family Services Authorities are not allocated by the Department to the Child and Family Services Authorities. These costs, totaling \$21,585,000 for the Department and the Authorities, were recorded entirely by the Department. The effect of not allocating these costs is to overstate expenses for the year ended March 31, 2000 and the net liabilities at March 31, 2000 by an amount that has not been quantified.



The Department is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 3. These accounting policies have been established by Alberta Treasury and are consistent across departments. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion that follows identifies the exception from generally accepted accounting principles that arises from following the accounting policies established by Alberta Treasury.

#### Excluded direct costs

Accommodation and certain other administrative costs incurred in the operation of the Department have not been included in expenses. These costs, estimated at \$600,000 for accommodation only, are recorded by the departments that paid the expenses on behalf of the Department of Children's Services. The accommodation cost presented in Schedule 6, Related Party Transactions, includes approximately \$8.2 million incurred by Child and Family Services Authorities.

In my opinion, except for the effects of the matters discussed in the preceding sections, these financial statements present fairly, in all material respects, the financial position of the Department of Children's Services as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
August 11, 2000

Department of Children's Services  
Statement of Operations  
For the year ended March 31, 2000

|                                                                         | (in thousands) |              |              |
|-------------------------------------------------------------------------|----------------|--------------|--------------|
|                                                                         | 2000           |              | 1999         |
|                                                                         | Budget         | Actual       | Actual       |
|                                                                         | (Schedule 3)   |              |              |
| Revenues (Schedule 1)                                                   |                |              |              |
| Transfers from the Government of Canada                                 | \$ 100,965     | \$ 80,966    | \$ 88,716    |
| Investment Income                                                       | -              | 24           | -            |
| Transfer from Lottery Fund                                              | 1,000          | 1,000        | -            |
| Other                                                                   | 6,390          | 7,803        | 6,779        |
|                                                                         | 108,355        | 89,793       | 95,495       |
| Expenses                                                                |                |              |              |
| Voted (Schedules 2, 3 and 4)                                            |                |              |              |
| Ministry Support                                                        | 8,751          | 9,555        | 11,855       |
| Services for Children and Families                                      | 420,113        | 453,006      | 406,228      |
| Children's Advocate                                                     | 1,949          | 1,929        | 1,649        |
| Family and Community Support Services                                   | 36,819         | 36,390       | 35,937       |
|                                                                         | 467,632        | 500,880      | 455,669      |
| Valuation adjustments                                                   |                |              |              |
| Provision for Doubtful Accounts, Vacation Pay<br>and Repayable Advances | 638            | 558          | (521)        |
|                                                                         | 638            | 558          | (521)        |
| Total Expenses                                                          | 468,270        | 501,438      | 455,148      |
| Net Operating Results                                                   | \$ (359,915)   | \$ (411,645) | \$ (359,653) |

The accompanying notes and schedules are part of these financial statements.

Department of Children's Services  
Statement of Changes in Financial Position  
For the year ended March 31, 2000

(in thousands)

|                                         | 2000         | 1999         |
|-----------------------------------------|--------------|--------------|
| Operating Transactions                  |              |              |
| Net Operating Results                   | \$ (411,645) | \$ (359,653) |
| Non-cash Items                          |              |              |
| Valuation Adjustments                   | 558          | (521)        |
|                                         | (411,087)    | (360,174)    |
|                                         |              |              |
| Increase in Accounts Receivable         | (16,661)     | (9,289)      |
| Decrease in Loans and Advances          | 8            | 397          |
| Increase (Decrease) in Accounts Payable | 23,736       | (5,593)      |
| Cash Used by Operating Transactions     | (404,004)    | (374,659)    |
|                                         |              |              |
| Financing Transactions                  |              |              |
| Net Transfer from General Revenues      | 404,039      | 374,855      |
|                                         |              |              |
| Net Cash Provided                       | 35           | 196          |
|                                         |              |              |
| Cash, Beginning of Year                 | 196          | -            |
|                                         |              |              |
| Cash, End of Year                       | \$ 231       | \$ 196       |

The accompanying notes and schedules are part of these financial statements.

Department of Children's Services  
Statement of Financial Position  
As at March 31, 2000

(in thousands)

|                                                   | <u>2000</u>      | <u>1999</u>      |
|---------------------------------------------------|------------------|------------------|
| Assets                                            |                  |                  |
| Cash                                              | \$ 231           | \$ 196           |
| Accounts Receivable (Note 4)                      | 30,720           | 14,617           |
| Advances (Note 5)                                 | 14               | 22               |
|                                                   | <u>\$ 30,965</u> | <u>\$ 14,835</u> |
| Liabilities                                       |                  |                  |
| Accounts Payable and Accrued Liabilities (Note 6) | \$ 50,880        | \$ 27,144        |
|                                                   | <u>50,880</u>    | <u>27,144</u>    |
| Net Liabilities                                   |                  |                  |
| Net Liabilities at Beginning of Year              | (12,309)         | (27,511)         |
| Net Operating Results                             | (411,645)        | (359,653)        |
| Net Transfer from General Revenues                | 404,039          | 374,855          |
| Net Liabilities at End of Year                    | <u>(19,915)</u>  | <u>(12,309)</u>  |
|                                                   | <u>\$ 30,965</u> | <u>\$ 14,835</u> |

The accompanying notes and schedules are part of these financial statements.



**Note 1 Department and Purpose**

The Department of Children's Services operates under the authority of the Government Organization Act, Statutes of Alberta.

The Department is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a) Reporting Entity**

The reporting entity is the Department of Children's Services, which is part of the Ministry of Children's Services and for which the Minister of Children's Services is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Provincial Treasurer. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

**Internal Government Transfers**

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

## **Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)**

### **(b) Basics of Financial Reporting (continued)**

#### **Expenses**

Expenses represent the costs of resources consumed during the year on the Department's operations.

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year.

#### **Valuation Adjustments**

Valuation adjustments include changes in the valuation allowances used to reflect financial assets at their net recoverable amount or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities.

#### **Assets**

Financial assets of the Department are limited to financial claims such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other capital assets is \$15,000.

#### **Liabilities**

Liabilities include all financial claims payable by the Department at fiscal year end.

#### **Net Liabilities**

Net liabilities represents the difference between the value of assets held by the Department and its liabilities.

### **(c) Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Department by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Department by the Ministry of Human Resources and Employment.

Schedule 6 discloses information on these related party transactions.

## **Note 3 Reorganization**

The Department of Children's Services was established as a result of a reorganization, announced by the government on May 25, 1999 and transfers of responsibility announced throughout the year. Comparatives for 1999 have been restated as if the Department had always existed.

|                                                                      |                    |
|----------------------------------------------------------------------|--------------------|
|                                                                      | (in thousands)     |
| Net assets/net liabilities, as previously reported at March 31, 1998 | \$ -               |
| Transfer from Department of Human Resources and Employment           | (27,511)           |
| Net liabilities, as restated at March 31, 1998                       | <u>\$ (27,511)</u> |

#### Note 4 Accounts Receivable

|                       | (in thousands)   |                                 | 2000                 | 1999                 |
|-----------------------|------------------|---------------------------------|----------------------|----------------------|
|                       | Gross Amount     | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Accounts Receivable   | \$ 31,425        | \$ 1,104                        | \$ 30,321            | \$ 14,189            |
| Refund from Suppliers | 399              | -                               | 399                  | 428                  |
|                       | <u>\$ 31,824</u> | <u>\$ 1,104</u>                 | <u>\$ 30,720</u>     | <u>\$ 14,617</u>     |

Accounts receivable are unsecured and non-interest bearing.

#### Note 5 Advances

|                 | (in thousands) |                                 | 2000                 | 1999                 |
|-----------------|----------------|---------------------------------|----------------------|----------------------|
|                 | Gross Amount   | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Travel Advances | \$ 14          | \$ -                            | \$ 14                | \$ 22                |
|                 | <u>\$ 14</u>   | <u>\$ -</u>                     | <u>\$ 14</u>         | <u>\$ 22</u>         |

Travel advances are provided to departmental employees to cover the cost of business travel.

#### Note 6 Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include a bank overdraft of \$13,557,000 (1999—nil) which arose from not reimbursing the Child and Family Services Authorities until April 2000, for payments made in March 2000. Interest on this overdraft is recorded by the Department of Treasury.

#### Note 7 Commitments

As at March 31, 2000, the Department has the following commitments (comparable figures not available for 1999):

|                  | 2000           |
|------------------|----------------|
|                  | (in thousands) |
| Long-term leases | <u>\$1,021</u> |

The above commitments relate to vehicle leases. These leases will expire at various intervals over the next three years; however, it is the Department's intention to maintain fleet inventory at present levels. Therefore it is not expected that cost will vary significantly above present levels.

#### **Note 8 Contingencies**

At March 31, 2000, the Department is a defendant in forty-five legal claims (1999 – forty-nine legal claims). Forty of these claims have specified amounts totaling \$70,057,000 and the remaining five have not specified any amount (1999 – forty-one claims with a specified amount of \$71,480,000 and eight with no specified amount).

Included in the total legal claims are thirty-nine claims amounting to \$63,317,000 in which the Department has been jointly named with other entities. Thirty claims amounting to \$49,301,000 may be partly covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

#### **Note 9 Pensions**

The Department participates in the multiemployer pension plans, Management Employees Pension Plans and Public Service Pension Plans. The expense for these pension plans is equivalent to the annual contributions of \$714,000 for the year ending March 31, 2000 (1999 - \$678,000).

Effective January 1, 1999, the department's contribution to the Public Service Pension Plan was reduced by .3% of pensionable salaries.

At December 31, 1999, the Management Employees Pension Plan reported a surplus of \$46,019,000 (1998 - \$4,355,000) and the Public Service Pension Plan reported a surplus of \$517,020,000 (1998 - \$406,445,000).

At December 31, 1999, the Supplementary Retirement Plan for Public Service Managers had a surplus of \$33,000.

#### **Note 10 Comparative Figures**

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

#### **Note 11 Approval of Financial Statements**

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.



Department of Children's Services  
Audited Schedule to Financial Statements  
Revenues  
For the year ended March 31, 2000

Schedule 1

(in thousands)

|                                         | <u>2000</u>       |                  | <u>1999</u>      |
|-----------------------------------------|-------------------|------------------|------------------|
|                                         | <u>Budget</u>     | <u>Actual</u>    | <u>Actual</u>    |
| Internal Government Transfers           |                   |                  |                  |
| Transfer from Lottery Fund              | \$ 1,000          | \$ 1,000         | \$ -             |
| Transfers from the Government of Canada |                   |                  |                  |
| Canada Health and Social Transfer       | 81,628            | 64,030           | 71,493           |
| Services to On-Reserve Status Indians   | 11,237            | 7,580            | 10,256           |
| Child Welfare Special Allowance         | 8,100             | 9,356            | 6,967            |
|                                         | <u>101,965</u>    | <u>81,966</u>    | <u>88,716</u>    |
| Investment Income                       |                   |                  |                  |
| Various                                 | <u>-</u>          | <u>24</u>        | <u>-</u>         |
|                                         | <u>-</u>          | <u>24</u>        | <u>-</u>         |
| Other Revenue                           |                   |                  |                  |
| Refunds of Expenditure                  | 6,250             | 7,772            | 6,560            |
| Other                                   | 140               | 31               | 219              |
|                                         | <u>6,390</u>      | <u>7,803</u>     | <u>6,779</u>     |
| Total Revenues                          | <u>\$ 108,355</u> | <u>\$ 89,793</u> | <u>\$ 95,495</u> |

Department of Children's Services  
Schedule to Financial Statements  
Expense Detailed by Object  
For the year ended March 31, 2000

Schedule 2

(in thousands)

|                                                                                  | <b>2000</b>   |            | <b>1999</b> |
|----------------------------------------------------------------------------------|---------------|------------|-------------|
|                                                                                  | Budget<br>(a) | Actual     | Actual      |
| Voted                                                                            |               |            |             |
| Salaries, Wages and Employee Benefits                                            | \$ 9,000      | \$ 9,809   | \$ 9,113    |
| Supplies and Services                                                            | 23,000        | 23,545     | 40,966      |
| Grants                                                                           | 414,047       | 445,876    | 405,545     |
| Financial Transactions and Other                                                 | -             | 65         | 45          |
| Supplies and Services from Support Service Arrangements with Related Parties (b) | 21,585        | 21,585     | -           |
| Total Voted Expenses                                                             | \$ 467,632    | \$ 500,880 | \$ 455,669  |

- (a) Effective April 1, 1999, the responsibilities of the Department were established as a result of a reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999 - 2000 Government and Lottery Fund estimates that were approved on April 29, 1999 for both the reorganization and other transfers of responsibility authorized during the year.
- (b) The Department receives financial and administrative services from the Department of Human Resources and Employment.

Department of Children's Services  
Schedule to Financial Statements  
Budget  
For the year ended March 31, 2000

Schedule 3

| (in thousands)                            |                                |                                 |                                           |                                     |                                   |                    |
|-------------------------------------------|--------------------------------|---------------------------------|-------------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| 1999-2000<br>Estimates Restated<br>(a)    | Transfers of<br>Responsibility | 1999-2000<br>Budget<br>Restated | Authorized<br>Supplementary Budget<br>(b) | Authorized<br>Budget<br>Realignment | 1999-2000<br>Authorized<br>Budget |                    |
| <b>Revenues</b>                           |                                |                                 |                                           |                                     |                                   |                    |
| Transfer from the Government of Canada \$ | 100,965                        | \$ -                            | \$ 100,965                                | \$ -                                | \$ -                              | \$100,965          |
| Investment Income                         | -                              | -                               | -                                         | -                                   | -                                 | -                  |
| Transfer from Lottery Fund                | 1,000                          | -                               | 1,000                                     | -                                   | -                                 | 1,000              |
| Other Revenue                             | 6,390                          | -                               | 6,390                                     | -                                   | -                                 | 6,390              |
|                                           | <u>108,355</u>                 | <u>-</u>                        | <u>108,355</u>                            | <u>-</u>                            | <u>-</u>                          | <u>108,355</u>     |
| <b>Expenses</b>                           |                                |                                 |                                           |                                     |                                   |                    |
| <b>Voted Expenses</b>                     |                                |                                 |                                           |                                     |                                   |                    |
| Ministry Support                          | 8,751                          | -                               | 8,751                                     | 544                                 | -                                 | 9,295              |
| Services for Children and Families        | 420,113                        | -                               | 420,113                                   | 36,897                              | -                                 | 457,010            |
| Children's Advocate                       | 1,949                          | -                               | 1,949                                     | -                                   | -                                 | 1,949              |
| Family and Community Support Services     | 36,819                         | -                               | 36,819                                    | -                                   | -                                 | 36,819             |
|                                           | <u>467,632</u>                 | <u>-</u>                        | <u>467,632</u>                            | <u>37,441</u>                       | <u>-</u>                          | <u>505,073</u>     |
| <b>Valuation Adjustments</b>              |                                |                                 |                                           |                                     |                                   |                    |
| Provision for Doubtful Accounts,          |                                |                                 |                                           |                                     |                                   |                    |
| Vacation Pay and Repayable Advances       | 638                            | -                               | 638                                       | -                                   | -                                 | 638                |
|                                           | <u>638</u>                     | <u>-</u>                        | <u>638</u>                                | <u>-</u>                            | <u>-</u>                          | <u>638</u>         |
| Total Expenses                            | <u>468,270</u>                 | <u>-</u>                        | <u>468,270</u>                            | <u>37,441</u>                       | <u>-</u>                          | <u>505,711</u>     |
| Net Operating Results                     | <u>\$(359,915)</u>             | <u>\$ -</u>                     | <u>\$(359,915)</u>                        | <u>\$ (37,441)</u>                  | <u>\$ -</u>                       | <u>\$(397,356)</u> |
| Capital Investments                       | <u>\$ -</u>                    | <u>\$ -</u>                     | <u>\$ -</u>                               | <u>\$ -</u>                         | <u>\$ -</u>                       | <u>\$ -</u>        |

- (a) Effective April 1, 1999, the responsibilities of the Department was established as a result of a reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999 - 2000 Government and Lottery Fund estimates that were approved on April 29, 1999 for both the reorganization and other transfers of responsibility authorized during the year.
- (b) Supplementary Estimates were approved on December 9, 1999.

Department of Children's Services  
Schedule to Financial Statements  
Comparison of Expenses by Element to Authorized Budget  
For the year ended March 31, 2000

Schedule 4

(in thousands)

|                                                          | 1999-2000<br>Estimates<br>Restated<br>(a) | Budget<br>Realignment | Voted<br>Supplementary<br>(b) | 1999-2000<br>Authorized<br>Budget | 1999-2000<br>Actual Expense | Unexpended<br>(Over Expended) |
|----------------------------------------------------------|-------------------------------------------|-----------------------|-------------------------------|-----------------------------------|-----------------------------|-------------------------------|
| Ministry Support                                         |                                           |                       |                               |                                   |                             |                               |
| Minister's Office                                        | \$ 215                                    | \$ -                  | \$ -                          | \$ 215                            | \$ 206                      | \$ 9                          |
| Deputy Minister                                          | 250                                       | -                     | -                             | 250                               | 285                         | (35)                          |
| Corporate Support                                        | 8,286                                     | -                     | -                             | 8,286                             | 8,520                       | (234)                         |
| Achievement Award                                        | -                                         | -                     | 544                           | 544                               | 544                         | -                             |
| Ministry Support Services                                | 8,751                                     | -                     | 544                           | 9,295                             | 9,555                       | (260)                         |
| Services for Children and Families                       |                                           |                       |                               |                                   |                             |                               |
| Program Support Services                                 | 25,525                                    | (497)                 | 2,000                         | 27,028                            | 25,242                      | 1,786                         |
| Children and Family Services Secretariat                 | 712                                       | -                     | -                             | 712                               | 669                         | 43                            |
| Protection of Children Involved in Prostitution          | 2,650                                     | -                     | -                             | 2,650                             | 2,373                       | 277                           |
| Financial Support Children in Need                       | -                                         | 3,300                 | -                             | 3,300                             | 2,866                       | 434                           |
| Early Intervention - On Reserve                          | 2,345                                     | -                     | -                             | 2,345                             | 1,457                       | 888                           |
| Corporate Adoption Services                              | 799                                       | -                     | -                             | 799                               | 446                         | 353                           |
| Fetal Alcohol Initiative                                 | 1,000                                     | -                     | -                             | 1,000                             | 615                         | 385                           |
| Permanency Planning for Children in Care                 | 200                                       | -                     | -                             | 200                               | -                           | 200                           |
| Sun Country                                              | 18,228                                    | 314                   | 2,107                         | 20,649                            | 20,649                      | -                             |
| Southeast Alberta                                        | 9,702                                     | 705                   | 692                           | 11,099                            | 11,099                      | -                             |
| Windsong                                                 | 6,020                                     | 72                    | -                             | 6,092                             | 6,092                       | -                             |
| Calgary Rocky View                                       | 97,302                                    | 2,797                 | 10,924                        | 111,023                           | 111,023                     | -                             |
| Hearthstone                                              | 5,056                                     | 188                   | -                             | 5,244                             | 5,244                       | -                             |
| Diamond Willow                                           | 19,117                                    | 698                   | -                             | 19,815                            | 19,815                      | -                             |
| Ribstone                                                 | 8,953                                     | 129                   | -                             | 9,082                             | 9,082                       | -                             |
| West Yellowhead                                          | 10,472                                    | 698                   | 64                            | 11,234                            | 11,234                      | -                             |
| Keystone                                                 | 7,144                                     | 424                   | 247                           | 7,815                             | 7,815                       | -                             |
| Ma'Mowe Capital Region                                   | 117,555                                   | 4,363                 | 19,229                        | 141,147                           | 141,147                     | -                             |
| Sakaw-Askiy                                              | 11,149                                    | 169                   | 1,130                         | 12,448                            | 12,448                      | -                             |
| Sakaigun Asky                                            | 13,759                                    | 395                   | 102                           | 14,256                            | 14,256                      | -                             |
| Region 13                                                | 10,694                                    | 266                   | -                             | 10,960                            | 10,960                      | -                             |
| Region 14                                                | 3,301                                     | 149                   | 26                            | 3,476                             | 3,476                       | -                             |
| Neegan Awas'sak                                          | 6,904                                     | 349                   | 35                            | 7,288                             | 7,288                       | -                             |
| Awasak                                                   | 6,661                                     | 468                   | -                             | 7,129                             | 7,129                       | -                             |
| Silver Birch                                             | 3,579                                     | 22                    | 15                            | 3,616                             | 3,616                       | -                             |
| Metis Settlements                                        | 2,751                                     | (12)                  | 326                           | 3,065                             | 3,065                       | -                             |
| Assembly of Co-Chairs                                    | 313                                       | -                     | -                             | 313                               | 210                         | 103                           |
| Resource Equalization                                    | 20,228                                    | (7,003)               | -                             | 13,225                            | 13,690                      | (465)                         |
| Assistance to Persons with<br>Developmental Disabilities | 7,994                                     | (7,994)               | -                             | -                                 | -                           | -                             |
| Services for Children and Families                       | 420,113                                   | -                     | 36,897                        | 457,010                           | 453,006                     | 4,004                         |
| Children's Advocate                                      |                                           |                       |                               |                                   |                             |                               |
| Office of the Children's Advocate                        | 1,949                                     | -                     | -                             | 1,949                             | 1,929                       | 20                            |
| Children's Advocate                                      | 1,949                                     | -                     | -                             | 1,949                             | 1,929                       | 20                            |
| Family and Community Support Services                    |                                           |                       |                               |                                   |                             |                               |
| Program Support                                          | 215                                       | -                     | -                             | 215                               | 172                         | 43                            |
| Financial Assistance to Community<br>and Organizations   | 36,604                                    | -                     | -                             | 36,604                            | 36,218                      | 386                           |
| Family and Community Support Services                    | 36,819                                    | -                     | -                             | 36,819                            | 36,390                      | 429                           |
| Total Voted Expenses                                     | \$ 467,632                                | \$ -                  | \$ 37,441                     | \$ 505,073                        | \$ 500,880                  | \$ 4,193                      |

(a) Effective April 1, 1999, the responsibilities of the Department changed as a result of a reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999 - 2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the reorganization and other transfers of responsibility authorized during the year.

(b) Supplementary Estimates were approved on December 9, 1999.



Department of Children's Services  
Schedule to Financial Statements  
Salary and Benefits Disclosure  
For the year ended March 31, 2000

Schedule 5

|                                                       | 2000                      |                                            | 1999       |            |
|-------------------------------------------------------|---------------------------|--------------------------------------------|------------|------------|
|                                                       | Salary <sup>(1) (2)</sup> | Benefits and Allowances <sup>(1) (3)</sup> | Total      | Total      |
| <b>Senior Officials</b>                               |                           |                                            |            |            |
| Deputy Minister <sup>(4) (5)</sup>                    | \$ 122,095                | \$ 27,347                                  | \$ 149,442 | \$ 130,023 |
| <b>Assistant Deputy Ministers</b>                     |                           |                                            |            |            |
| Strategy and Support Services <sup>(6)</sup>          | 107,722                   | 17,566                                     | 125,288    | 99,033     |
| Accountability and Provincial Services <sup>(7)</sup> | 122,747                   | 22,369                                     | 145,116    | 148,075    |
| <b>Executive Director</b>                             |                           |                                            |            |            |
| Partnership and Innovation <sup>(8)</sup>             | 93,703                    | 13,328                                     | 107,031    | -          |
| Children's Advocate                                   | 102,080                   | 17,650                                     | 119,730    | 113,254    |

1. Prepared in accordance with Treasury Board Directive 12/98. This schedule includes the salary and benefits of benefits of the last incumbent. Where the last incumbent has held the position for part of the year, his/her salary and benefits as an executive in a previous position within the government reporting entity are also included.
2. Salary includes regular base pay, bonuses, overtime and lump sum payments.
3. Benefits and allowances include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, WCB premiums, professional memberships and tuition fees.
4. Automobile provided, no dollar amount included in benefits and allowances figures.
5. The incumbent was appointed to the position on November 3, 1999 and previously held an executive position in another department
6. The incumbent was appointed to the position on October 26, 1999 and previously held an executive position in another department.
7. The incumbent was appointed to the position on November 25, 1999 and previously held an executive position in another department.
8. The incumbent was appointed to the position on April 1, 1999 and previously held an executive position in another department.

Department Children's Services  
Schedule to Financial Statements  
Related Party Transactions  
For the year ended March 31, 2000

Schedule 6

Related parties are those entities consolidated in the Province of Alberta's financial statements. Related parties also include management in the Department. The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded at the amount of consideration agreed upon between the related parties:

| (In thousands)                                       |                          |                  |                  |                 |
|------------------------------------------------------|--------------------------|------------------|------------------|-----------------|
|                                                      | Entities in the Ministry |                  | Other Entities   |                 |
|                                                      | 2000                     | 1999             | 2000             | 1999            |
| Revenues:                                            |                          |                  |                  |                 |
| Transfer from Lottery Fund                           | \$ -                     | \$ -             | \$ 1,000         | \$ -            |
| Expenses:                                            |                          |                  |                  |                 |
| Grants                                               | 405,438                  | \$ 98,329        | -                | -               |
| Ministry of Human Resources and Employment - Various | -                        | -                | \$ 21,026        | -               |
| Ministry of Health and Wellness - Various            | -                        | -                | 2,398            | 1,000           |
| Ministry of Infrastructure - Various                 | -                        | -                | 327              | 685             |
| Ministry of Learning - Various                       | -                        | -                | (198)            | -               |
|                                                      | <u>\$405,438</u>         | <u>\$ 98,329</u> | <u>\$ 23,553</u> | <u>\$ 1,685</u> |
| Receivable from/(Payable to):                        |                          |                  |                  |                 |
| Child and Family Services Authorities                | \$(22,618)               | \$ -             | \$ -             | \$ -            |
| Child and Family Services Authorities                | \$ 7,362                 | \$ (5,006)       |                  |                 |
| Ministry of Health and Wellness                      | \$ -                     | \$ -             | \$ (2,398)       | \$ -            |
| Ministry of Health and Wellness                      |                          |                  | \$ 1,089         |                 |
| Ministry of Human Resources and Employment           | \$ -                     | \$ -             | \$ 5,565         | \$ 5,006        |
| Ministry of Learning                                 | \$ -                     | \$ -             | \$ 198           | \$ -            |
|                                                      | <u>\$(15,256)</u>        | <u>\$(5,006)</u> | <u>\$ 4,454</u>  | <u>\$ 5,006</u> |

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service.

These amounts are not recorded in the financial statements.

|                      | Entities in the Ministry |             | Other Entities   |                 |
|----------------------|--------------------------|-------------|------------------|-----------------|
|                      | 2000                     | 1999        | 2000             | 1999            |
| Expenses (notional): |                          |             |                  |                 |
| Accommodation        | \$ -                     | \$ -        | \$ 8,773         | \$ 8,478        |
| Legal Services       | -                        | -           | 1,967            | 1,469           |
|                      | <u>\$ -</u>              | <u>\$ -</u> | <u>\$ 10,740</u> | <u>\$ 9,947</u> |





# CFSA Financial Statements







# **Sun Country Child and Family Services Authority**

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Financial Statements

March 31, 2000

SUN COUNTRY CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Financial Position

Notes to the Financial Statements

Schedule of Expenses Detailed by Object

Schedule of Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Sun Country Child and Family Services Authority and the Minister of Children's Services

I have audited the statement of financial position of the Sun Country Child and Family Services Authority as at March 31, 2000 and the statement of operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$503,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operation of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities of \$3,049,000 have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by approximately \$3,552,000.



- The Authority did not accrue any vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net liabilities increased by approximately \$563,000.

In my opinion, except for the effects of the matters discussed in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentini*

FCA  
Auditor General

Edmonton, Alberta  
May 15, 2000

**Sun Country Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b> | <b>Actual</b>   |
|--------------------------------------------------|---------------|-----------------|
| <b>REVENUES</b>                                  |               |                 |
| Grant from the Department of Children's Services | \$ 18,228     | \$ 20,649       |
|                                                  | <u>18,228</u> | <u>20,649</u>   |
| <b>EXPENSES (Schedules 1 and 2)</b>              |               |                 |
| Board Governance and Core Administration         | 597           | 451             |
| Day Care Programs                                | 3,077         | 3,612           |
| Child Welfare                                    | 12,135        | 14,542          |
| Early Intervention Services                      | 732           | 864             |
| Handicapped Children's Services                  | 921           | 1,557           |
| Prevention of Family Violence                    | 766           | 392             |
|                                                  | <u>18,228</u> | <u>21,418</u>   |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>   | <u>\$ (769)</u> |

The accompanying notes and schedules are part of these financial statements.

**Sun Country Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |              |
|------------------------------|----|--------------|
| Accounts receivable (Note 3) | \$ | 1,328        |
|                              | \$ | <u>1,328</u> |

**LIABILITIES**

|                                                   |    |              |
|---------------------------------------------------|----|--------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 2,097        |
|                                                   |    | <u>2,097</u> |

**NET LIABILITIES**

|                                |    |              |
|--------------------------------|----|--------------|
| Net operating results          |    | <u>(769)</u> |
| Net liabilities at end of year |    | <u>(769)</u> |
|                                | \$ | <u>1,328</u> |

The accompanying notes and schedules are part of these financial statements.

**Sun Country Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Sun Country Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.



**Sun Country Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the financial statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |              |
|---------------------|----|--------------|
| Children's Services | \$ | 1,261        |
| CFSA's              |    | 31           |
| Other               |    | 36           |
|                     | \$ | <u>1,328</u> |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |              |
|---------------------|----|--------------|
| Children's Services | \$ | 1,100        |
| CFSA's              |    | 220          |
| Other               |    | 777          |
|                     | \$ | <u>2,097</u> |

**Sun Country Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 5      Related Party Transactions**

The Authority bills the Ministry of Children's Services for services relating to on-reserve aboriginals. These amounts are netted against the expenditures relating thereto. For the year ended March 31, 2000, these recovered expenditures amounted to \$2,828,831.

The Sun Country Child and Family Services Authority is charged by other Authorities for services relating to resident individuals who obtain services from other Authorities. The Authority also charges other Authorities for services that are provided for non-resident individuals from other Authorities. The Authority was billed \$241,113 by other Authorities. The Authority billed \$220,913 to other Authorities relating to provided services which have been netted against expenditures related thereto. These transactions were in the normal course of operations and therefore have been measured at exchange value.

**Note 6      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7      Approval of Financial Statements**

The financial statements were approved by the Board of the Authority.

**Sun Country Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>    | <b>Actual</b>    |
|-----------------------------------------------------------------------------|------------------|------------------|
|                                                                             | (a)              | (a)              |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 597           | \$ 6,139         |
| Supplies and services                                                       | 14,554           | 12,092           |
| Grants                                                                      | 3,077            | 3,187            |
| <b>Total Expenses</b>                                                       | <b>\$ 18,228</b> | <b>\$ 21,418</b> |

- (a) Additional funding in the amount of \$2,421 was provided by the Department of Children's Services resulting in a net operating deficit of \$769.

**Sun Country Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                           | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|---------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board  | \$ 21,475                    | \$ -                                          | \$ 21,475    |
| Co-Chairman of the Board  | \$ 18,688                    | \$ -                                          | \$ 18,688    |
| Board Members (8 members) | \$ 54,600                    | \$ -                                          | \$ 54,600    |
| Chief Executive Officer   | \$ 78,825                    | \$ 9,824                                      | \$ 88,649    |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.



# **Southeast Alberta Child & Family Services Authority**

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Financial Statements

For the year ended March 31, 2000

SOUTHEAST ALBERTA CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Financial Position

Notes to the Financial Statements

Schedule 1 - Expenses Detailed by Object

Schedule 2 – Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Southeast Alberta Child and Family Services Authority and the Minister of Children's Services

I have audited the statement of financial position of the Southeast Alberta Child and Family Services Authority as at March 31, 2000 and the statement of operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$352,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operation of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue any vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net liabilities increased by approximately \$237,000.

In my opinion, except for the effects of the matters discussed in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
May 24, 2000



**Southeast Alberta Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b> | <b>Actual</b>   |
|--------------------------------------------------|---------------|-----------------|
| <b>REVENUES</b>                                  |               |                 |
| Grant from the Department of Children's Services | \$ 9,702      | \$ 11,099       |
|                                                  | <u>9,702</u>  | <u>11,099</u>   |
| <b>EXPENSES (Schedules 1 and 2)</b>              |               |                 |
| Board Governance and Core Administration         | 597           | 418             |
| Day Care Programs                                | 1,225         | 2,122           |
| Child Welfare                                    | 5,602         | 6,518           |
| Early Intervention Services                      | 616           | 817             |
| Handicapped Children's Services                  | 1,356         | 1,509           |
| Prevention of Family Violence                    | 306           | 314             |
|                                                  | <u>9,702</u>  | <u>11,698</u>   |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>   | <u>\$ (599)</u> |

The accompanying notes and schedules are part of these financial statements.

**Southeast Alberta Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |    |
|------------------------------|----|----|
| Accounts receivable (Note 3) | \$ | 11 |
|                              | \$ | 11 |

**LIABILITIES**

|                                                   |    |     |
|---------------------------------------------------|----|-----|
| Accounts payable and accrued liabilities (Note 4) | \$ | 610 |
|                                                   |    | 610 |

**NET LIABILITIES**

|                                |    |       |
|--------------------------------|----|-------|
| Net operating results          |    | (599) |
| Net liabilities at end of year |    | (599) |
|                                | \$ | 11    |

The accompanying notes and schedules are part of these financial statements.

**Southeast Alberta Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1 Authority and Purpose**

The Southeast Alberta Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a) Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Southeast Alberta Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)**

**(b) Basis of Financial Reporting (continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3 Accounts Receivable**

The accounts receivable are comprised of transactions with external parties.

**Note 4 Accounts Payable**

The accounts payable are comprised of transactions with a related party, Children's Services, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |            |
|---------------------|----|------------|
| Children's Services | \$ | 112        |
| Other               |    | 498        |
|                     | \$ | <u>610</u> |

**Note 5 Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6 Approval of Financial Statements**

The financial statements were approved by the Board of the Authority.



**Southeast Alberta Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>   | <b>Actual</b>    |
|-----------------------------------------------------------------------------|-----------------|------------------|
|                                                                             | (a)             | (a)              |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 597          | \$ 2,950         |
| Supplies and services                                                       | 7,880           | 6,785            |
| Grants                                                                      | 1,225           | 1,963            |
| Total Expenses                                                              | <u>\$ 9,702</u> | <u>\$ 11,698</u> |

- (a) Additional funding in the amount of \$1,397 was provided by the Department of Children's Services resulting in a net operating deficit of \$599.

**Southeast Alberta Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                           | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|---------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board  | \$ 11,932                    | \$ -                                          | \$ 11,932    |
| Co-Chairman of the Board  | \$ 5,317                     | \$ -                                          | \$ 5,317     |
| Board Members (8 members) | \$ 44,658                    | \$ -                                          | \$ 44,658    |
| Chief Executive Officer   | \$ 84,823                    | \$ 14,018                                     | \$ 98,841    |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Windsong Child and Family Services Authority**

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WINDSONG CHILD AND FAMILY SERVICES AUTHORITY

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## AUDITOR'S REPORT



To the Members of the Windsong Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Windsong Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children Services to be approximately \$85,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operation of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities are netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$47,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
May 18, 2000

**Windsong Child & Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b> | <b>Actual</b> |
|--------------------------------------------------|---------------|---------------|
| <b>REVENUES</b>                                  |               |               |
| Grant from the Department of Children's Services | \$ 6,020      | \$ 6,092      |
|                                                  | <u>6,020</u>  | <u>6,092</u>  |
| <b>EXPENSES (Schedule 1 and 2)</b>               |               |               |
| Board Governance and Core Administration         | 360           | 264           |
| Day Care Programs                                | 530           | 392           |
| Child Welfare                                    | 4,014         | 4,003         |
| Early Intervention Services                      | 356           | 370           |
| Handicapped Children's Services                  | 588           | 541           |
| Mediation and Court Services                     | 20            | -             |
| Prevention of Family Violence                    | 152           | 96            |
|                                                  | <u>6,020</u>  | <u>5,666</u>  |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>   | <u>\$ 426</u> |

The accompanying notes and schedules are part of these financial statements.

**Windsong Child & Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |                 |
|------------------------------|-----------------|
| Accounts receivable (Note 3) | \$ 1,088        |
|                              | <u>\$ 1,088</u> |

**LIABILITIES**

|                                                   |            |
|---------------------------------------------------|------------|
| Accounts payable and accrued liabilities (Note 4) | \$ 662     |
|                                                   | <u>662</u> |

**NET ASSETS**

|                           |                 |
|---------------------------|-----------------|
| Net operating results     | <u>426</u>      |
| Net assets at end of year | <u>426</u>      |
|                           | <u>\$ 1,088</u> |

The accompanying notes and schedules are part of these financial statements.



**Windsong Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Windsong Child and Family Children's Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999, and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Windsong Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)    Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                |
|---------------------|----------------|
| Children's Services | \$1,056        |
| CFSAs               | 32             |
|                     | <u>\$1,088</u> |

**Windsong Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|       |              |
|-------|--------------|
| CFSAs | \$175        |
| Other | <u>487</u>   |
|       | <u>\$662</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements have been approved by the board of the Authority.

**Windsong Child & Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>   | <b>Actual</b>   |
|-----------------------------------------------------------------------------|-----------------|-----------------|
|                                                                             | (a)             | (a)             |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 1,044        | \$ 941          |
| Supplies and services                                                       | 4,636           | 4,358           |
| Grants                                                                      | 340             | 365             |
| Other                                                                       | -               | 1               |
| Total Expenses                                                              | <u>\$ 6,020</u> | <u>\$ 5,666</u> |

(a) Additional funding in the amount of \$72,000 was provided by the Department of Children's Services resulting in a net operating surplus of \$426,000.



**Windsong Child & Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

(in thousands of dollars)

|                                        | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|----------------------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board               | \$ 41                        |                                               | \$ 41        |
| Co-Chairman of the Board               | \$ 19                        |                                               | \$ 19        |
| Board Members (7 members)              | \$ 52                        |                                               | \$ 52        |
| Chief Executive Officer <sup>(3)</sup> | \$ 63                        | \$ 6                                          | \$ 69        |

<sup>(1)</sup> For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

<sup>(2)</sup> Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

<sup>(3)</sup> Represents salary, benefits and allowances for two holders of the Chief Executive Officer position during the year.

# **Calgary Rocky View Child and Family Services Authority**

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CALGARY ROCKY VIEW CHILD AND FAMILY SERVICES AUTHORITY

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## AUDITOR'S REPORT



To the Members of the Calgary Rocky View Child and Family Services Authority and the  
Minister of Children's Services

I have audited the Statement of Financial Position of the Calgary Rocky View Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children Services to be approximately \$1.9 million, and certain information technology and administration expenses, which have not been quantified, incurred in the operation of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities are netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the

year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not record accrued vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$1.8 million.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

My auditor's report on the Statement of Financial Position of the Calgary Rocky View Child and Family Authority as at March 31, 1999 and the Statement of Operations for the year then ended contained a reservation of opinion indicating that I was unable to confirm the accuracy of the child welfare contract costs in the amount of \$36 million. As I was unable to determine whether any adjustments might be necessary to expenses, revenues, net operating results, accounts payable and accrued liabilities, and accounts receivable, the comparability of the current and comparative figures in these financial statements may be impaired.



FCA  
Auditor General

Edmonton, Alberta  
June 2, 2000



**Calgary Rocky View Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

|                                                  | (in thousands of dollars) |                |               |
|--------------------------------------------------|---------------------------|----------------|---------------|
|                                                  | 2,000                     |                | 1999          |
|                                                  | Budget                    | Actual         | Actual        |
| <b>REVENUES</b>                                  |                           |                |               |
| Grant from the Department of Children's Services | \$ 97,302                 | \$ 111,023     | \$ 98,329     |
|                                                  | <u>97,302</u>             | <u>111,023</u> | <u>98,329</u> |
| <b>EXPENSES (Schedule 1 and 2)</b>               |                           |                |               |
| Board Governance and Core Administration         | 850                       | 747            | 844           |
| Day Care Programs                                | 14,926                    | 17,176         | 17,501        |
| Child Welfare                                    | 67,755                    | 75,212         | 66,895        |
| Early Intervention Services                      | 2,383                     | 2,887          | 2,950         |
| Handicapped Childrens Services                   | 9,228                     | 12,469         | 8,137         |
| Mediation and Court Services                     | 260                       | 217            | 283           |
| Prevention of Family Violence                    | 1,900                     | 1,661          | 1,719         |
|                                                  | <u>97,302</u>             | <u>110,369</u> | <u>98,329</u> |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>               | <u>\$ 654</u>  | <u>\$ -</u>   |

The accompanying notes and schedules are part of these financial statements.

**Calgary Rocky View Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

|                                                   | (in thousands of dollars) |                 |
|---------------------------------------------------|---------------------------|-----------------|
|                                                   | <u>2000</u>               | <u>1999</u>     |
| <b>ASSETS</b>                                     |                           |                 |
| Accounts receivable (Note 3)                      | \$ 7,618                  | \$ 5,111        |
|                                                   | <u>\$ 7,618</u>           | <u>\$ 5,111</u> |
| <b>LIABILITIES</b>                                |                           |                 |
| Accounts payable and accrued liabilities (Note 4) | \$ 6,964                  | \$ 5,111        |
|                                                   | <u>6,964</u>              | <u>5,111</u>    |
| <b>NET ASSETS</b>                                 |                           |                 |
| Net operating results                             | <u>654</u>                | <u>-</u>        |
| Net assets at end of year                         | <u>654</u>                | <u>-</u>        |
|                                                   | <u>\$ 7,618</u>           | <u>\$ 5,111</u> |

The accompanying notes and schedules are part of these financial statements.

**Calgary Rocky View Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Calgary Rocky View Child and Family Children's Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1998, and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Calgary Rocky View Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)    Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

|                     | <b>(in thousands of dollars)</b> |                 |
|---------------------|----------------------------------|-----------------|
|                     | <b>2000</b>                      | <b>1999</b>     |
| Children's Services | \$ 6,969                         | \$ 5,111        |
| CFSA's              | 553                              | -               |
| Other               | 96                               | -               |
|                     | <u>\$ 7,618</u>                  | <u>\$ 5,111</u> |

**Calgary Rocky View Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

|                     | <b>(in thousands of dollars)</b> |                 |
|---------------------|----------------------------------|-----------------|
|                     | <b>2000</b>                      | <b>1999</b>     |
| Children's Services | \$ 294                           | \$ -            |
| CFSA's              | 257                              | -               |
| Other               | 6,413                            | 5,111           |
|                     | <u>\$ 6,964</u>                  | <u>\$ 5,111</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements have been approved by the board of the Authority.



# Schedule 1

## Calgary Rocky View Child and Family Services Authority Expenses Detailed by Object For the year ended March 31, 2000

|                                                | (in thousands of dollars) |                   |                  |
|------------------------------------------------|---------------------------|-------------------|------------------|
|                                                | 2000                      |                   | 1999             |
|                                                | Budget                    | Actual            |                  |
|                                                | (a)                       | (a)               |                  |
| Salaries, wages and employee benefits of staff |                           |                   |                  |
| assigned to the Authority                      | \$ 17,335                 | \$ 17,662         | \$ 14,344        |
| Supplies and services                          | 67,146                    | 77,483            | 68,349           |
| Grants                                         | 12,821                    | 15,188            | 15,636           |
| Other                                          | <u>-</u>                  | <u>36</u>         | <u>-</u>         |
| Total Expenses                                 | <u>\$ 97,302</u>          | <u>\$ 110,369</u> | <u>\$ 98,329</u> |

(a) Additional funding in the amount of \$13,721,000 was provided by the Department of Children's Services resulting in a net operating surplus of \$654,000.

**Schedule 2**

**Calgary Rocky View Child and Family Services Authority  
Disclosure of Salary and Benefits  
For the year ended March 31, 2000**

|                                                 | (in thousands of dollars)    |                                                   |              | 1999         |
|-------------------------------------------------|------------------------------|---------------------------------------------------|--------------|--------------|
|                                                 | 2000                         |                                                   |              |              |
|                                                 | <u>Salary <sup>(1)</sup></u> | <u>Benefits and<br/>Allowances <sup>(2)</sup></u> | <u>Total</u> | <u>Total</u> |
| Co-Chairman of the Board                        | \$ 10                        | \$ -                                              | \$ 10        | \$ 16        |
| Co-Chairman of the Board                        | \$ 10                        | \$ -                                              | \$ 10        | \$ 19        |
| Board Members (10 members)<br>(1999 14 members) | \$ 23                        | \$ -                                              | \$ 23        | \$ 42        |
| Chief Executive Officer                         | \$ 118                       | \$ 4                                              | \$ 122       | \$ 117       |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payment. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Hearthstone Child and Family Services Authority**

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March 31, 2000

HEARTHSTONE CHILD AND FAMILY SERVICES AUTHORITY

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MARCH 31, 2000

Auditor's Report

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## AUDITOR'S REPORT



To the Members of the Hearthstone Child and Family Services Authority and the  
Minister of Children's Services

I have audited the Statement of Financial Position of the Hearthstone Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$85,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services



Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased and further related party transactions would have been disclosed.

- The Authority did not record accrued vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased at March 31, 2000 by approximately \$80,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

A handwritten signature in black ink, reading "Peter Valentine". The signature is written in a cursive, flowing style.

FCA  
Auditor General

Edmonton, Alberta  
June 6, 2000

**Hearthstone Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

|                                                  | (in thousands of dollars) |                 |
|--------------------------------------------------|---------------------------|-----------------|
|                                                  | <b>Budget</b>             | <b>Actual</b>   |
| <b>REVENUES</b>                                  |                           |                 |
| Grant from the Department of Children's Services | \$ 5,056                  | \$ 5,244        |
|                                                  | <u>5,056</u>              | <u>5,244</u>    |
| <b>EXPENSES (Schedules 1 and 2)</b>              |                           |                 |
| Board Governance and Core Administration         | 360                       | 228             |
| Day Care Programs                                | 370                       | 349             |
| Child Welfare                                    | 3,031                     | 3,270           |
| Early Intervention Services                      | 489                       | 511             |
| Handicapped Children's Services                  | 685                       | 876             |
| Prevention of Family Violence                    | 121                       | 156             |
|                                                  | <u>5,056</u>              | <u>5,390</u>    |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>               | <u>\$ (146)</u> |

The accompanying notes and schedules are part of these financial statements.

**Hearthstone Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |                   |
|------------------------------|----|-------------------|
| Accounts receivable (Note 3) | \$ | 568               |
| Loans and advances           |    | <u>1</u>          |
|                              | \$ | <u><u>569</u></u> |

**LIABILITIES**

|                                                   |    |            |
|---------------------------------------------------|----|------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | <u>715</u> |
|                                                   |    | <u>715</u> |

**NET LIABILITIES**

|                                |    |                   |
|--------------------------------|----|-------------------|
| Net operating results          |    | <u>(146)</u>      |
| Net liabilities at end of year |    | <u>(146)</u>      |
|                                | \$ | <u><u>569</u></u> |

The accompanying notes and schedules are part of these financial statements.

**Hearthstone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Hearthstone Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999, and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Hearthstone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child & Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |       |
|---------------------|-------|
| Children's Services | \$486 |
| CFSAs               | 82    |
|                     | <hr/> |
|                     | \$568 |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.



**Hearthstone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|       |              |
|-------|--------------|
| CFSAs | \$155        |
| Other | 560          |
|       | <u>\$715</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements have been approved by the board of the Authority.

**Hearthstone Child and Family Services Authority**  
**Expense Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

|                                                                             | <b>(in thousands of dollars)</b> |                 |
|-----------------------------------------------------------------------------|----------------------------------|-----------------|
|                                                                             | <b>Budget</b>                    | <b>Actual</b>   |
|                                                                             | <b>(a)</b>                       | <b>(a)</b>      |
| Salaries, wages and employee benefits of staff assigned<br>to the Authority | \$ 360                           | \$ 1,115        |
| Supplies and services                                                       | 4,326                            | 3,954           |
| Grants                                                                      | 370                              | 321             |
| <b>Total Expenses</b>                                                       | <b>\$ 5,056</b>                  | <b>\$ 5,390</b> |

(a) Additional funding in the amount of \$188,000 was provided by the Department of Children's Services resulting in a net operating deficit of \$146,000

**Hearthstone Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                         | <u>Salary <sup>(1)</sup></u> | <u>Benefits and<br/>Allowances <sup>(2)</sup></u> | <u>Total</u> |
|-------------------------|------------------------------|---------------------------------------------------|--------------|
| Chairman of the Board   | \$ 33,472                    | \$ -                                              | \$ 33,472    |
| Board Members           | \$ 24,650                    | \$ -                                              | \$ 24,650    |
| Chief Executive Officer | \$ 65,141                    | \$ 12,291                                         | \$ 77,432    |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life, insurance, long and short term disability plans.

**Diamond Willow Child and  
Family Services Authority**

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March 31, 2000

DIAMOND WILLOW CHILD AND FAMILY SERVICES AUTHORITY

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Schedule of Disclosure of Salary and Benefits



## AUDITOR'S REPORT



To the Members of the Diamond Willow Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Diamond Willow Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$372,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been

increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$437,000.
- The Authority has not capitalized and amortized capital assets with useful service lives greater than one year. The Authority only capitalizes assets over \$15,000. If the Authority had capitalized assets in accordance with generally accepted accounting principles, the net operating result for the year, the capital assets and the net assets at March 31, 2000 would have been increased by approximately \$61,000.
- Surplus amounts recoverable at March 31, 2000 from contracted agencies have not been accrued. If the Authority had recognized the surplus amounts recoverable in accordance with generally accepted accounting principles, the net operating result for the year, the accounts receivable and the net assets at March 31, 2000 would have been increased by an amount that has not been quantified.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
July 13, 2000

**Diamond Willow Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

|                                                  | (in thousands of dollars) |               |
|--------------------------------------------------|---------------------------|---------------|
|                                                  | <b>Budget</b>             | <b>Actual</b> |
| <b>REVENUES</b>                                  |                           |               |
| Grant from the Department of Children's Services | \$ 19,117                 | \$ 19,815     |
|                                                  | <u>19,117</u>             | <u>19,815</u> |
| <b>EXPENSES (Schedules 1 and 2)</b>              |                           |               |
| Board Governance and Core Administration         | 597                       | 851           |
| Day Care Programs                                | 2,920                     | 3,297         |
| Child Welfare                                    | 12,377                    | 10,408        |
| Early Intervention Services                      | 1,194                     | 1,099         |
| Handicapped Children's Services                  | 1,657                     | 3,477         |
| Prevention of Family Violence                    | 372                       | 460           |
|                                                  | <u>19,117</u>             | <u>19,592</u> |
| <b>NET OPERATING RESULTS</b>                     | \$ <u>-</u>               | \$ <u>223</u> |

The accompanying notes and schedules are part of these financial statements.

**Diamond Willow Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |                     |
|------------------------------|----|---------------------|
| Accounts receivable (Note 3) | \$ | 2,205               |
| Loans and advances           |    | <u>2</u>            |
|                              | \$ | <u><u>2,207</u></u> |

**LIABILITIES**

|                                                   |    |              |
|---------------------------------------------------|----|--------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | <u>1,984</u> |
|                                                   | \$ | <u>1,984</u> |

**NET ASSETS**

|                           |    |                     |
|---------------------------|----|---------------------|
| Net operating results     | \$ | <u>223</u>          |
| Net assets at end of year | \$ | <u>223</u>          |
|                           | \$ | <u><u>2,207</u></u> |

The accompanying notes and schedules are part of these financial statements.

**Diamond Willow Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Diamond Willow Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999, and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.



**Diamond Willow Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |         |
|---------------------|---------|
| Children's Services | \$2,101 |
| CFSAs               | 104     |
|                     | <hr/>   |
|                     | \$2,205 |

**Diamond Willow Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                |
|---------------------|----------------|
| Children's Services | \$ 22          |
| CFSAs               | 247            |
| Other               | <u>1,715</u>   |
|                     | <u>\$1,984</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements have been approved by the board of the Authority.

**Diamond Willow Child and Family Services Authority**  
**Expense Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

|                                                                          | <b>(in thousands of dollars)</b> |                  |
|--------------------------------------------------------------------------|----------------------------------|------------------|
|                                                                          | <b>Budget</b>                    | <b>Actual</b>    |
|                                                                          | (a)                              | (a)              |
| Salaries, wages and employee benefits of staff assigned to the Authority | \$ 597                           | \$ 3,820         |
| Supplies and services                                                    | 15,600                           | 12,807           |
| Grants                                                                   | 2,920                            | 2,950            |
| Other                                                                    | -                                | 15               |
| Total Expenses                                                           | <u>\$ 19,117</u>                 | <u>\$ 19,592</u> |

(a) Additional funding in the amount of \$698,000 was provided by the Department of Children's Services resulting in a net operating surplus of \$223,000

**Diamond Willow Child and Family Services**  
**Disclosure of Salary and Benefits**  
**For the Year Ended March 31, 2000**

**Schedule 2**

|                          | <u>Salary <sup>(1)</sup></u> | <u>Benefits and<br/>Allowances <sup>(2)</sup></u> | <u>Total</u> |
|--------------------------|------------------------------|---------------------------------------------------|--------------|
| Co-Chairman of the Board | \$ 17,253                    | \$ -                                              | \$ 17,253    |
| Co-Chairman of the Board | \$ 9,928                     | \$ -                                              | \$ 9,928     |
| Board Members            | \$ 56,023                    | \$ -                                              | \$ 56,023    |
| Chief Executive Officer  | \$ 88,088                    | \$ 14,197                                         | \$ 102,285   |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life, insurance, long and short term disability plans.

# **Ribstone Child and Family Services Authority**

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RIBSTONE CHILD AND FAMILY SERVICES AUTHORITY

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## AUDITOR'S REPORT



To the Members of the Ribstone Child and Family Services Authority Board and the Minister of Children's Services

I have audited the Statement of Financial Position of the Ribstone Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles.

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$168,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operation of the Authority have not been recognized as expenses. The departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities are netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles,

expenses and revenues for the year would have been increased and further related party transactions would have been disclosed.

- The Authority did not record accrued vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation payable and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$147,000.
- Surplus amounts recoverable at March 31, 2000 from contracted agencies have not been recorded as reductions of expenses. If the Authority had recognized the surplus amounts recoverable in accordance with generally accepted accounting principles, the net operating result for the year and the accounts receivable at March 31, 2000 would have been increased by approximately \$85,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
June 5, 2000

**Ribstone Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

|                                                  | (in thousands of dollars) |               |
|--------------------------------------------------|---------------------------|---------------|
|                                                  | <b>Budget</b>             | <b>Actual</b> |
| <b>REVENUES</b>                                  |                           |               |
| Grant from the Department of Children's Services | \$ 8,953                  | \$ 9,082      |
|                                                  | <u>8,953</u>              | <u>9,082</u>  |
| <b>EXPENSES (Schedule 1 &amp; 2)</b>             |                           |               |
| Board Governance and Core Administration         | 597                       | 413           |
| Day Care Programs                                | 720                       | 1,083         |
| Child Welfare                                    | 5,548                     | 5,245         |
| Early Intervention Services                      | 767                       | 589           |
| Handicapped Childrens Services                   | 824                       | 1,399         |
| Mediation and Court                              | -                         | 4             |
| Prevention of Family Violence                    | 497                       | 327           |
|                                                  | <u>8,953</u>              | <u>9,060</u>  |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>               | <u>\$ 22</u>  |

The accompanying notes and schedules are part of these financial statements.

**Ribstone Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

Accounts receivable (Note 3)

|    |     |
|----|-----|
| \$ | 429 |
| \$ | 429 |

**LIABILITIES**

Accounts payable and accrued liabilities (Note 4)

|    |     |
|----|-----|
| \$ | 407 |
| \$ | 407 |

**NET ASSETS**

Net operating results

|    |    |
|----|----|
| \$ | 22 |
|----|----|

Net assets at end of year

|    |     |
|----|-----|
| \$ | 22  |
| \$ | 429 |

The accompanying notes and schedules are part of these financial statements.



**Ribstone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Ribstone Child and Family Children's Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999, and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Ribstone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |            |
|---------------------|----|------------|
| Children's Services | \$ | 414        |
| CFSA's              |    | 1          |
| Other               |    | 14         |
|                     | \$ | <u>429</u> |

**Ribstone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                      |
|---------------------|----------------------|
| Children's Services |                      |
| CFSAs               | \$        85         |
| Other               | 322                  |
|                     | <u>          407</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements have been approved by the board of the Authority.

**Ribstone Child and Family Services Authority**  
**Expense Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

|                                                                             | (in thousands of dollars) |                 |
|-----------------------------------------------------------------------------|---------------------------|-----------------|
|                                                                             | <u>Budget</u>             | <u>Actual</u>   |
|                                                                             | (a)                       | (a)             |
| Salaries, wages and employee benefits of staff assigned<br>to the Authority | \$ 597                    | \$ 1,983        |
| Supplies and services                                                       | 7,636                     | 6,170           |
| Grants                                                                      | 720                       | 906             |
| Other                                                                       | -                         | 1               |
| Total Expenses                                                              | <u>\$ 8,953</u>           | <u>\$ 9,060</u> |

(a) Additional funding in the amount of \$129,000 was provided by the Department of Children's Services resulting in a net operating surplus of \$22,000

**Ribstone Child and Family Services**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                          | <u>Salary <sup>(1)</sup></u> | <u>Benefits and<br/>Allowances <sup>(2)</sup></u> | <u>Total</u> |
|--------------------------|------------------------------|---------------------------------------------------|--------------|
| Co-Chairman of the Board | \$ 21,644                    | \$ -                                              | \$ 21,644    |
| Co-Chairman of the Board | \$ 10,743                    | \$ -                                              | \$ 10,743    |
| Board Members            | \$ 31,038                    | \$ -                                              | \$ 31,038    |
| Chief Executive Officer  | \$ 76,225                    | \$ 9,217                                          | \$ 85,442    |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life, insurance, long and short term disability plans.



# **West Yellowhead Child and Family Services Authority**

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Financial Statements

March 31, 2000

WEST YELLOWHEAD CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

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## AUDITOR'S REPORT



To the Members of the West Yellowhead Child and Family Services Authority and  
the Minister of Children's Services

I have audited the statement of financial position of the West Yellowhead Child and Family Services Authority as at March 31, 2000 and the statement of operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$252,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$237,000.

In my opinion, except for the effects of the matters discussed in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
May 18, 2000

**West Yellowhead Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

| <b>Budget</b> | <b>Actual</b> |
|---------------|---------------|
|---------------|---------------|

**REVENUES**

|                                                  |               |               |
|--------------------------------------------------|---------------|---------------|
| Grant from the Department of Children's Services | \$ 10,472     | \$ 11,234     |
|                                                  | <u>10,472</u> | <u>11,234</u> |

**EXPENSES (Schedules 1 and 2)**

|                                          |               |               |
|------------------------------------------|---------------|---------------|
| Board Governance and Core Administration | 597           | 317           |
| Day Care Programs                        | 1,703         | 1,111         |
| Child Welfare                            | 6,200         | 8,081         |
| Early Intervention Services              | 643           | 641           |
| Handicapped Children's Services          | 677           | 905           |
| Prevention of Family Violence            | 652           | 396           |
|                                          | <u>10,472</u> | <u>11,451</u> |

**NET OPERATING RESULTS**

|          |              |
|----------|--------------|
| \$ -     | \$ (217)     |
| <u>-</u> | <u>(217)</u> |

The accompanying notes and schedules are part of these financial statements.



**West Yellowhead Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |              |
|------------------------------|----|--------------|
| Cash                         | \$ | 2            |
| Accounts receivable (Note 3) |    | 1,385        |
|                              | \$ | <u>1,387</u> |

**LIABILITIES**

|                                                   |    |              |
|---------------------------------------------------|----|--------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 1,604        |
|                                                   |    | <u>1,604</u> |

**NET LIABILITIES**

|                                |    |              |
|--------------------------------|----|--------------|
| Net operating results          |    | <u>(217)</u> |
| Net liabilities at end of year |    | <u>(217)</u> |
|                                | \$ | <u>1,387</u> |

The accompanying notes and schedules are part of these financial statements.

**West Yellowhead Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1 Authority and Purpose**

The West Yellowhead Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a) Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**West Yellowhead Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3    Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Service Authorities (CFSAs).

(in thousands of dollars)

|                     |                |
|---------------------|----------------|
| Children's Services | \$1,229        |
| CFSAs               | 156            |
|                     | <u>\$1,385</u> |

**Note 4    Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                |
|---------------------|----------------|
| Children's Services | \$175          |
| CFSAs               | 727            |
| Other               | 702            |
|                     | <u>\$1,604</u> |

**West Yellowhead Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 5     Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6     Approval of Financial Statements**

The financial statements were approved by the Board of the Authority.

**West Yellowhead Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>    | <b>Actual</b>    |
|-----------------------------------------------------------------------------|------------------|------------------|
|                                                                             | (a)              | (a)              |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 597           | \$ 2,641         |
| Supplies and services                                                       | 8,172            | 7,789            |
| Grants                                                                      | 1,703            | 1,021            |
| Other                                                                       | -                | -                |
| Total Expenses                                                              | <u>\$ 10,472</u> | <u>\$ 11,451</u> |

(a) Additional funding in the amount of \$762 was provided by the Department of Children's Services resulting in a net operating deficit of \$217.



**West Yellowhead Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

(in thousands of dollars)

|                           | <b>Salary</b> <sup>(1)</sup> | <b>Benefits and Allowances</b> <sup>(2)</sup> | <b>Total</b> |
|---------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board  | \$ 12                        | \$ -                                          | \$ 12        |
| Co-Chairman of the Board  | \$ 15                        | \$ -                                          | \$ 15        |
| Board Members (5 members) | \$ 38                        | \$ -                                          | \$ 38        |
| Chief Executive Officer   | \$ 70                        | \$ 12                                         | \$ 82        |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Keystone Child and Family Services Authority**

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Financial Statements

March 31, 2000

KEYSTONE CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Financial Position

Notes to the Financial Statements

Schedule of Expense Detailed by Object

Schedule of Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Keystone Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Keystone Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority was not reimbursed for all services it provided to children normally resident on First Nations reserves and also paid for children's services that should have been borne by other Authorities. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses for the year would have been reduced, revenues for the year would have been increased, the net operating result for the year would have been increased and the net assets at March 31, 2000 would have been increased by amounts that have not been quantified.

The Authority did not accrue certain expenses incurred but not paid during the year. If the Authority had recognized these expenses in accordance with generally accepted accounting principles, the net operating result for the year would have been reduced, the accounts payable and accrued liabilities at March 31, 2000 would have been increased and the net assets at March 31, 2000 would have been reduced by approximately \$71,000.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$201,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.
- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$176,000.
- The Authority has not capitalized and amortized capital assets with useful service lives greater than one year. The Authority only capitalizes assets over \$15,000. If the Authority had capitalized assets in accordance with generally accepted accounting principles, the net operating result for the year and the capital assets and net assets at March 31, 2000 would have been increased by approximately \$65,000.

In my opinion, because of the effects of the matters discussed in the preceding paragraphs, these financial statements do not present fairly the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
May 26, 2000



**Keystone Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

|                                                  | (in thousands of dollars) |               |
|--------------------------------------------------|---------------------------|---------------|
|                                                  | Budget                    | Actual        |
| <b>REVENUES</b>                                  |                           |               |
| Grant from the Department of Children's Services | \$ 7,144                  | \$ 7,815      |
|                                                  | <u>7,144</u>              | <u>7,815</u>  |
| <b>EXPENSES (Schedules 1 and 2)</b>              |                           |               |
| Board Governance and Core Administration         | 360                       | 322           |
| Day Care Programs                                | 568                       | 629           |
| Child Welfare                                    | 5,055                     | 5,102         |
| Early Intervention Services                      | 465                       | 383           |
| Handicapped Children's Services                  | 646                       | 494           |
| Prevention of Family Violence                    | 50                        | 71            |
|                                                  | <u>7,144</u>              | <u>7,001</u>  |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>               | <u>\$ 814</u> |

The accompanying notes and schedules are part of these financial statements.

**Keystone Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |              |
|------------------------------|----|--------------|
| Accounts receivable (Note 3) | \$ | 1,214        |
| Loans and advances           |    | 3            |
|                              | \$ | <u>1,217</u> |

**LIABILITIES**

|                                                   |    |            |
|---------------------------------------------------|----|------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 403        |
|                                                   |    | <u>403</u> |

**NET ASSETS**

|                           |    |              |
|---------------------------|----|--------------|
| Net operating results     |    | 814          |
| Net assets at end of year |    | <u>814</u>   |
|                           | \$ | <u>1,217</u> |

The accompanying notes and schedules are part of these financial statements.

**Keystone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Keystone Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999, and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Keystone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Services Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |              |
|---------------------|----|--------------|
| Children's Services | \$ | 973          |
| CFSAs               |    | 226          |
| Other               |    | 15           |
|                     | \$ | <u>1,214</u> |

**Keystone Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|       |    |            |
|-------|----|------------|
| CFSAs | \$ | 55         |
| Other |    | <u>348</u> |
|       | \$ | <u>403</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements have been approved by the board of the Authority.



**Keystone Child and Family Services Authority**  
**Expense Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

|                                                                          | <b>(in thousands of dollars)</b> |                 |
|--------------------------------------------------------------------------|----------------------------------|-----------------|
|                                                                          | <b>Budget</b>                    | <b>Actual</b>   |
|                                                                          | (a)                              | (a)             |
| Salaries, wages and employee benefits of staff assigned to the Authority | \$ 360                           | \$ 2,465        |
| Supplies and services                                                    | 6,216                            | 3,987           |
| Grants                                                                   | 568                              | 549             |
| Total Expenses                                                           | <u>\$ 7,144</u>                  | <u>\$ 7,001</u> |

(a) Additional funding in the amount of \$671,000 was provided by the Department of Children's Services resulting in a net operating surplus of \$814,000

**Keystone Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                          | <u>Salary <sup>(1)</sup></u> | <u>Benefits and<br/>Allowances <sup>(2)</sup></u> | <u>Total</u> |
|--------------------------|------------------------------|---------------------------------------------------|--------------|
| Co-Chairman of the Board | \$ 18,452                    | \$ -                                              | \$ 18,452    |
| Co-Chairman of the Board | \$ 16,936                    | \$ -                                              | \$ 16,936    |
| Board Members            | \$ 34,384                    | \$ -                                              | \$ 34,384    |
| Chief Executive Officer  | \$ 68,105                    | \$ 11,798                                         | \$ 79,903    |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life, insurance, long and short term disability plans.

**Ma'Mowe Capital Region Child and  
Family Services Authority**

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Financial Statements

March 31, 2000

MA'MOWE CAPITAL REGION CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Financial Position

Notes to the Financial Statements

Schedule of Expenses Detailed by Object

Schedule of Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Ma'Mowe Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Ma'Mowe Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles.

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$2.6 million, and certain information technology and administration expenses incurred in the operation of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities are netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses



and revenues would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrued vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities and the net assets reduced at March 31, 2000 by approximately \$3.1 million.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
May 24, 2000

**Ma'Mowe Capital Region Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

**REVENUES**

|                                                  | <b>Budget</b>     | <b>Actual</b>     |
|--------------------------------------------------|-------------------|-------------------|
| Grant from the Department of Children's Services | \$ 117,555        | \$ 141,147        |
|                                                  | <u>\$ 117,555</u> | <u>\$ 141,147</u> |

**EXPENSES (Schedule 1 and 2)**

|                                          |                   |                   |
|------------------------------------------|-------------------|-------------------|
| Board Governance and Core Administration | 850               | 464               |
| Day Care Programs                        | 20,139            | 26,472            |
| Child Welfare                            | 80,441            | 99,108            |
| Early Intervention Services              | 3,744             | 3,965             |
| Handicapped Childrens Services           | 9,987             | 15,069            |
| Mediation and Court Services             | 538               | 855               |
| Prevention of Family Violence            | 1,856             | 1,998             |
|                                          | <u>\$ 117,555</u> | <u>\$ 147,931</u> |

**NET OPERATING RESULTS**

|                    |                          |
|--------------------|--------------------------|
| <u><u>\$ -</u></u> | <u><u>\$ (6,784)</u></u> |
|--------------------|--------------------------|

The accompanying notes and schedules are part of these financial statements.

**Ma'Mowe Capital Region Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |                     |
|------------------------------|----|---------------------|
| Cash                         | \$ | 8                   |
| Accounts receivable (Note 3) |    | <u>3,428</u>        |
|                              | \$ | <u><u>3,436</u></u> |

**LIABILITIES**

|                                                   |    |               |
|---------------------------------------------------|----|---------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 10,220        |
|                                                   |    | <u>10,220</u> |

**NET ASSETS**

|                           |    |                       |
|---------------------------|----|-----------------------|
| Net operating results     | \$ | <u>(6,784)</u>        |
| Net assets at end of year | \$ | <u><u>(6,784)</u></u> |
|                           | \$ | <u><u>3,436</u></u>   |

The accompanying notes and schedules are part of these financial statements.

**Ma'Mowe Capital Region Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 1 Authority and Purpose**

The Ma'Mowe Capital Region Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting and Auditing Board where it is considered appropriate.

**(a) Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Ma'Mowe Capital Region Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 2     Summary of Significant Accounting Policies and Reporting Practices (continued)**

**(b)     Basis of Financial Reporting (continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child & Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3     Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                 |
|---------------------|-----------------|
| Children's Services | \$ 1,880        |
| CFSA's              | 784             |
| Other               | 764             |
|                     | <u>\$ 3,428</u> |

**Note 4     Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                  |
|---------------------|------------------|
| Children's Services | \$ 4,082         |
| CFSA's              | 226              |
| Other               | 5,912            |
|                     | <u>\$ 10,220</u> |



**Ma'Mowe Capital Region Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 5    Trust Funds Under Administration**

The Authority administers two trust funds, which are the Rosecrest Donation Account and the Yellowhead Youth Centre Donation Account. Both accounts are under one thousand dollars (\$1,000). These are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Authority's financial statements.

**Note 6    Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7    Approval of Financial Statements**

The financial statements were approved by the board of the Authority

**Ma'Mowe Capital Region Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>     | <b>Actual</b>     |
|-----------------------------------------------------------------------------|-------------------|-------------------|
|                                                                             | (a)               | (a)               |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 1,388          | \$ 31,355         |
| Supplies and services                                                       | 96,028            | 92,479            |
| Grants                                                                      | 20,139            | 24,073            |
| Other                                                                       | -                 | 24                |
| Total Expenses                                                              | <u>\$ 117,555</u> | <u>\$ 147,931</u> |

- (a) Additional funding in the amount of \$23,592 was provided by the Ministry of Children's Services resulting in a net operating deficit of \$6,784

**Ma'Mowe Capital Region Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the Year Ended March 31, 2000**

**Schedule 2**

**(in thousands of dollars)**

|                            | <b>Salary <sup>(1)</sup></b> | <b>Benefits and<br/>Allowances <sup>(2)</sup></b> | <b>Total</b> |
|----------------------------|------------------------------|---------------------------------------------------|--------------|
| Co-Chairman of the Board   | \$ 16                        | \$ -                                              | \$ 16        |
| Co-Chairman of the Board   | \$ 10                        | \$ -                                              | \$ 10        |
| Board Members (12 members) | \$ 70                        | \$ -                                              | \$ 70        |
| Chief Executive Officer    | \$ 95                        | \$ 17                                             | \$ 112       |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

**Sakaw-Askiy Child and Family  
Services Authority**

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SAKAW-ASKIY CHILD AND FAMILY SERVICES AUTHORITY

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## AUDITOR'S REPORT



To the Members of the Sakaw-Askiy Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Sakaw-Askiy Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles.

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$251,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally

accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$213,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

A handwritten signature in black ink, reading "Peter Valentine". The signature is written in a cursive, flowing style.

FCA  
Auditor General

Edmonton, Alberta  
May 26, 2000

**Sakaw-Askiy Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | Budget    | Actual    |
|--------------------------------------------------|-----------|-----------|
| <b>REVENUES</b>                                  |           |           |
| Grant from the Department of Children's Services | \$ 11,149 | \$ 12,448 |
| <b>EXPENSES (Schedules 1 and 2)</b>              |           |           |
| Governance and Administration                    | 597       | 560       |
| Day Care                                         | 965       | 1,230     |
| Child Welfare                                    | 7,355     | 7,973     |
| Early Intervention                               | 964       | 897       |
| Handicapped Children's Services                  | 1,068     | 1,129     |
| Mediation and Court                              | 29        | -         |
| Prevention of Family Violence                    | 171       | 205       |
| Total Expenses                                   | 11,149    | 11,994    |
| <b>NET OPERATING RESULTS</b>                     | \$ -      | \$ 454    |

The accompanying notes and schedules are part of these financial statements.

**Sakaw-Askiy Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |                 |
|------------------------------|-----------------|
| Cash                         | \$ 1            |
| Accounts Receivable (Note 3) | 1,683           |
| Loans and Advances           | 1               |
|                              | <u>\$ 1,685</u> |

**LIABILITIES**

|                                                   |                 |
|---------------------------------------------------|-----------------|
| Accounts Payable and Accrued Liabilities (Note 4) | <u>\$ 1,231</u> |
|---------------------------------------------------|-----------------|

**NET ASSETS**

|                           |                 |
|---------------------------|-----------------|
| Net Operating Results     | <u>454</u>      |
| Net Assets at End of Year | <u>454</u>      |
|                           | <u>\$ 1,685</u> |

The accompanying notes and schedules are part of these financial statements.

**Sakaw-Askiy Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1 Authority and Purpose**

The Sakaw-Askiy Child and Family Services Authority (the Authority) operates under the authority of Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1<sup>st</sup>, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all Ministries. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a) Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year on the Authority's operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Ministry of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Department of Children's Services at no cost to the Authority.



**Sakaw-Askiy Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (continued)**

**(b)      Basis of Financial Reporting (continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and External Parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position, as this would not provide additional information from that already presented in the financial statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                 |
|---------------------|-----------------|
| Children's Services | \$ 1,568        |
| CFSAs               | 35              |
| Other               | <u>80</u>       |
|                     | <u>\$ 1,683</u> |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including other CFSA's and the remaining transactions are with external parties.

(in thousands of dollars)

|       |                 |
|-------|-----------------|
| CFSAs | \$ 453          |
| Other | <u>778</u>      |
|       | <u>\$ 1,231</u> |

**Sakaw-Askiy Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements were approved by the Board of the Authority.

## Schedule 1

**Sakaw-Askiy Child and Family Services Authority**  
**Schedule to Financial Statements**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                       | Budget           | Actual           |
|---------------------------------------|------------------|------------------|
|                                       | (a)              | (a)              |
| Salaries, Wages and Employee Benefits | \$ 2,656         | \$ 2,841         |
| Supplies and Services                 | 7,708            | 8,109            |
| Grants                                | 785              | 1,044            |
| Total Expenses                        | <u>\$ 11,149</u> | <u>\$ 11,994</u> |

- (a) Additional funding in the amount of \$ 1.299 million was provided by the Department of Children's Services resulting in a net operating surplus of \$ 454 thousand.

**Schedule 2**

**Sakaw-Askiy Child and Family Services Authority  
Salary and Benefits Disclosure  
For the year ended March 31, 2000**

|                            | <u>Salary <sup>(1)</sup></u> | <u>Benefits and<br/>Allowances <sup>(2)</sup></u> | <u>Total</u> |
|----------------------------|------------------------------|---------------------------------------------------|--------------|
| Co-Chairman of the Board   | \$ 20,485                    | \$ -                                              | \$ 20,485    |
| Co-Chairman of the Board   | \$ 11,367                    | \$ -                                              | \$ 11,367    |
| Board Members (14 members) | \$ 34,748                    | \$ -                                              | \$ 34,748    |
| Chief Executive Officer    | \$ 80,004                    | \$ 3,640                                          | \$ 83,644    |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Sakaigun Asky Child and Family Services Authority**

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March 31, 2000



SAKAIGUN ASKY CHILD AND FAMILY SERVICES AUTHORITY

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## AUDITOR'S REPORT



To the Members of the Sakaigun Asky Child and Family Services Authority and the Minister of Children's Services

I have audited the statement of financial position of the Sakaigun Asky Child and Family Services Authority as at March 31, 2000 and the statement of operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$403,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased and further related party transactions would have been disclosed.

- The Authority did not record accrued vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized the vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net liabilities increased at March 31, 2000 by approximately \$234,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
May 28 , 2000

**Sakaigun Asky Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <u>Budget</u>      | <u>Actual</u>          |
|--------------------------------------------------|--------------------|------------------------|
| <b>REVENUE</b>                                   |                    |                        |
| Grant from the Department of Children's Services | <u>\$ 13,759</u>   | <u>\$ 14,256</u>       |
| <b>EXPENSES</b>                                  |                    |                        |
| (Schedules 1 and 2)                              |                    |                        |
| Governance and Administration                    | 597                | 655                    |
| Day Care                                         | 1,430              | 1,437                  |
| Child Welfare                                    | 8,083              | 9,029                  |
| Early Intervention                               | 1,710              | 1,630                  |
| Handicapped Children's Services                  | 1,166              | 1,122                  |
| Mediation and Court                              | 21                 | -                      |
| Prevention of Family Violence                    | <u>752</u>         | <u>621</u>             |
| Total Expenses                                   | <u>13,759</u>      | <u>14,494</u>          |
| <b>NET OPERATING RESULTS</b>                     | <u><u>\$ -</u></u> | <u><u>\$ (238)</u></u> |

The accompanying notes and schedules are part of these financial statements.

**Sakaigun Asky Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |                 |
|------------------------------|-----------------|
| Accounts Receivable (Note 3) | \$ 1,048        |
| Loans and Advances           | <u>2</u>        |
|                              | <u>\$ 1,050</u> |

**LIABILITIES**

|                                                   |              |
|---------------------------------------------------|--------------|
| Accounts Payable and Accrued Liabilities (Note 4) | \$ 1,288     |
|                                                   | <u>1,288</u> |

**NET LIABILITIES**

|                                |                 |
|--------------------------------|-----------------|
| Net Operating Results          | <u>(238)</u>    |
| Net Liabilities at End of Year | <u>(238)</u>    |
|                                | <u>\$ 1,050</u> |

The accompanying notes and schedules are part of these financial statements



**Sakaigun Asky Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Sakaigun Asky Child and Family Services Authority (the Authority) operates under the Child and Family Services Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Department of Children's Services at no cost to the Authority.

**Sakaigun Asky Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Assets**

Financial assets of the Authority are limited to financial claims such as receivables from the Department of Children's Services.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                 |
|---------------------|-----------------|
| Children's Services | \$ 917          |
| CFSAs               | 33              |
| Other               | <u>98</u>       |
|                     | <u>\$ 1,048</u> |

Accounts receivable are unsecured and non-interest bearing.

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs.

(in thousands of dollars)

|       |                 |
|-------|-----------------|
| CFSAs | \$ 309          |
| Other | <u>979</u>      |
|       | <u>\$ 1,288</u> |

**Sakaigun Asky Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements were approved by the Board of the Authority.

## Schedule 1

**Sakaigun Asky Child and Family Services Authority**  
**Schedule to Financial Statements**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                | Budget           | Actual           |
|------------------------------------------------|------------------|------------------|
|                                                | (a)              | (a)              |
| Salaries, wages and employee benefits of staff |                  |                  |
| assigned to the Authority                      | \$ 3,353         | \$ 3,216         |
| Supplies and services                          | 9,348            | 10,009           |
| Grants                                         | 1,058            | 1,269            |
| Total Expenses                                 | <u>\$ 13,759</u> | <u>\$ 14,494</u> |

- (a) Additional funding in the amount of \$497,000 was provided by the Department of Children's Services resulting in a net operating deficit of \$238,000.

**Sakaigun Asky Child and Family Services**  
**Salary and Benefits Disclosure**  
**For the year ended March 31, 2000**

**Schedule 2**

|                           | Salary <sup>(1)</sup> | Benefits and Allowances <sup>(2)</sup> | Total      |
|---------------------------|-----------------------|----------------------------------------|------------|
| Co-Chairman of the Board  | \$ 11,374             | \$ -                                   | \$ 11,374  |
| Co-Chairman of the Board  | \$ 10,726             | \$ -                                   | \$ 10,726  |
| Board Members (7 members) | \$ 21,501             | \$ -                                   | \$ 21,501  |
| Chief Executive Officer   | \$ 96,504             | \$ 3,587                               | \$ 100,091 |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.



# **Child and Family Services Authority Region 13**

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Financial Statements

March 31, 2000

CHILD AND FAMILY SERVICES AUTHORITY REGION 13

FINANCIAL STATEMENTS

MARCH 31, 2000

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## AUDITOR'S REPORT



To the Members of the Child and Family Services Authority Region 13 Board and the Minister of Children's Services

I have audited the Statement of Financial Position of the Child and Family Services Authority Region 13 as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 2, established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 2(b), certain unquantified accommodation and administration expenses incurred in the operation of the Authority have not been recognized as expenses. The ministries that paid the expenses on behalf of the Authority record these costs.

The Authority also followed certain accounting policies and reporting practices established by the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting policies:

- The Authority did not accrue any vacation payable and certain other liabilities in the financial statements. I determined that approximately \$193,000 of vacation payable should have been included in accounts payable and accrued liabilities. If the Authority had recognized the vacation payable the net assets at March 31, 2000 would have been reduced by approximately \$193,000.
- The unquantified costs of providing information technology, communication, financial and human resources services to the Authority by the Department of Children's Services are not reflected in the Authority's financial statement
- Recoveries of certain unquantified costs from the Department of Children's Services and from other Child and Family Services Authorities are netted against expenses. As a result expenses are understated and related party transactions are not reported. In addition, unquantified related party amounts within accounts receivable and accounts payable at March 31, 2000 are not disclosed in the financial statements.
- It is the Authority's policy to only capitalize assets over \$15,000. According to generally accepted accounting principles all capital assets with useful service lives greater than one year should be capitalized and amortized. As a result of this policy, capital assets at March 31, 2000 and the net operating result for the year ended March 31, 2000 are understated by approximately \$52,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
July 12, 2000

**Child and Family Services Authority Region 13**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b> | <b>Actual</b>   |
|--------------------------------------------------|---------------|-----------------|
| <b>REVENUES</b>                                  |               |                 |
| Grant from the Department of Children's Services | \$ 10,694     | \$ 10,960       |
|                                                  | <u>10,694</u> | <u>10,960</u>   |
| <b>EXPENSES (Schedules 1 and 2)</b>              |               |                 |
| Board Governance and Core Administration         | 597           | 527             |
| Day Care Programs                                | 1,460         | 1,497           |
| Child Welfare                                    | 6,255         | 7,222           |
| Early Intervention Services                      | 764           | 667             |
| Handicapped Childrens Services                   | 1,052         | 1,366           |
| Mediation and Court Services                     | -             | 4               |
| Prevention of Family Violence                    | 566           | 621             |
|                                                  | <u>10,694</u> | <u>11,904</u>   |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>   | <u>\$ (944)</u> |

The accompanying notes and schedules are part of these financial statements.



**Child and Family Services Authority Region 13**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |           |
|------------------------------|----|-----------|
| Accounts receivable (Note 3) | \$ | 63        |
| Loans and advances           |    | <u>1</u>  |
|                              | \$ | <u>64</u> |

**LIABILITIES**

|                                                   |    |              |
|---------------------------------------------------|----|--------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 1,008        |
|                                                   |    | <u>1,008</u> |

**NET ASSETS**

|                                |    |              |
|--------------------------------|----|--------------|
| Net operating results          |    | <u>(944)</u> |
| Net Liabilities at end of year |    | <u>(944)</u> |
|                                | \$ | <u>64</u>    |

The accompanying notes and schedules are part of these financial statements.

**Child and Family Services Authority Region 13**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Child and Family Services Authority Region 13 (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Child and Family Services Authority Region 13**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |           |
|---------------------|----|-----------|
| Children's Services | \$ | 10        |
| CFSAs               |    | 53        |
|                     | \$ | <u>63</u> |

**Child and Family Services Authority Region 13**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |    |              |
|---------------------|----|--------------|
| Children's Services | \$ | 523          |
| CFSAs               |    | 5            |
| Other               |    | 480          |
|                     | \$ | <u>1,008</u> |

**Note 5      Commitments**

As at March 31, 2000, the Authority has the following commitments:

(in thousands of dollars)

|                                 |    |            |
|---------------------------------|----|------------|
| Service contracts               | \$ | 33         |
| Long-term leases <sup>(a)</sup> |    | 250        |
|                                 | \$ | <u>283</u> |

- (a) The authority leases certain equipment under operating leases that expire on various dates to 2004. The aggregate amounts payable for the unexpired terms of these leases are as follows:

(in thousands of dollars)

|      |    |
|------|----|
| 2001 | 96 |
| 2002 | 74 |
| 2003 | 57 |
| 2004 | 23 |

**Note 6      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7      Approval of Financial Statements**

The financial statements were approved by the board of the Authority.

**Child and Family Services Authority Region 13**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>    | <b>Actual</b>    |
|-----------------------------------------------------------------------------|------------------|------------------|
|                                                                             | (a)              | (a)              |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 597           | \$ 2,458         |
| Supplies and services                                                       | 8,637            | 8,056            |
| Grants                                                                      | 1,460            | 1,389            |
| Other                                                                       | -                | 1                |
| Total Expenses                                                              | <u>\$ 10,694</u> | <u>\$ 11,904</u> |

(a) Additional funding in the amount of \$266 was provided by the Department of Children's Services  
resulting in a net operating deficit of \$944



**Child and Family Services Authority Region 13**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                            | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|----------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board   | \$ 12,490                    | \$ -                                          | \$ 12,490    |
| Co-Chairman of the Board   | \$ 17,355                    | \$ -                                          | \$ 17,355    |
| Board Members (10 members) | \$ 68,873                    | \$ -                                          | \$ 68,873    |
| Chief Executive Officer    | \$ 74,596                    | \$ 12,289                                     | \$ 86,885    |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Region 14 Child and Family Services Authority**

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Financial Statements

March 31, 2000

REGION 14 CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

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Schedule of Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Region 14 Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Region 14 Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority recognized handicapped children services expenses that were not incurred during the year. If the Authority had recognized these expenses in accordance with generally accepted accounting principles, the net operating result for the year would have been increased, the accounts payable and accrued liabilities at March 31, 2000 would have been decreased and the net assets at March 31, 2000 would have been increased by approximately \$52,000.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$126,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority

have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay at March 31, 2000. If the Authority had recognized vacation pay in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$77,000.
- Surplus amounts recoverable at March 31, 2000 from contracted agencies have not been accrued. If the Authority had recognized the surplus amounts recoverable in accordance with generally accepted accounting principles, the net operating result for the year, the accounts receivable and the net assets at March 31, 2000 would have been increased by an amount that has not been quantified.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
May 26, 2000



**Region 14 Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

**REVENUES**

|                                                  |                 |                 |
|--------------------------------------------------|-----------------|-----------------|
| Grant from the Department of Children's Services | \$ 3,301        | \$ 3,476        |
|                                                  | <u>\$ 3,301</u> | <u>\$ 3,476</u> |

**EXPENSES (Schedules 1 and 2)**

|                                          |                 |                 |
|------------------------------------------|-----------------|-----------------|
| Board Governance and Core Administration | \$ 360          | \$ 327          |
| Day Care Programs                        | 344             | 369             |
| Child Welfare                            | 1,620           | 1,663           |
| Early Intervention Services              | 570             | 484             |
| Handicapped Childrens Services           | 185             | 349             |
| Mediation and Court Services             |                 | 5               |
| Prevention of Family Violence            | 222             | 184             |
|                                          | <u>\$ 3,301</u> | <u>\$ 3,381</u> |

**NET OPERATING RESULTS**

|             |              |
|-------------|--------------|
| <u>\$ -</u> | <u>\$ 95</u> |
|-------------|--------------|

The accompanying notes and schedules are part of these financial statements.

**Region 14 Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |            |
|------------------------------|----|------------|
| Accounts receivable (Note 3) | \$ | 322        |
| Loans and advances           |    | <u>1</u>   |
|                              | \$ | <u>323</u> |

**LIABILITIES**

|                                                   |    |            |
|---------------------------------------------------|----|------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 228        |
|                                                   |    | <u>228</u> |

**NET ASSETS**

|                           |    |            |
|---------------------------|----|------------|
| Net operating results     | \$ | 95         |
| Net assets at end of year | \$ | <u>95</u>  |
|                           | \$ | <u>323</u> |

The accompanying notes and schedules are part of these financial statements.

**Region 14 Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 1 Authority and Purpose**

The Region 14 Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2 Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting and Auditing Board where it is considered appropriate.

**(a) Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b) Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Region 14 Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child & Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |              |
|---------------------|--------------|
| Children's Services | \$313        |
| CFSA's              | <u>9</u>     |
|                     | <u>\$322</u> |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|        |              |
|--------|--------------|
| CFSA's | <u>\$228</u> |
|        | <u>\$228</u> |

**Region 14 Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 5      Commitments**

As at March 31, 2000, the Authority has the following commitments:

(in thousands of dollars)

|                                 |                    |
|---------------------------------|--------------------|
| Service contracts               | \$28               |
| Long-term leases <sup>(a)</sup> | <u>31</u>          |
| <b>Total</b>                    | <b><u>\$59</u></b> |

<sup>(a)</sup> The authority leases certain equipment under operating leases that expire on various dates to 2003. The aggregate amounts payable for the unexpired terms of these leases are as follows:

(in thousands of dollars)

|      |      |
|------|------|
| 2001 | \$13 |
| 2002 | \$15 |
| 2003 | \$ 3 |

**Note 6      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7      Approval of Financial Statements**

The financial statements were approved by the board of the Authority.

**Region 14 Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                                             | <b>Budget</b>   | <b>Actual</b>   |
|-----------------------------------------------------------------------------|-----------------|-----------------|
|                                                                             | (a)             | (a)             |
| Salaries, wages and employee benefits of staff<br>assigned to the Authority | \$ 360          | \$ 987          |
| Supplies and services                                                       | 2,597           | 2,088           |
| Grants                                                                      | 344             | 306             |
| Total Expenses                                                              | <u>\$ 3,301</u> | <u>\$ 3,381</u> |

(a) Additional funding in the amount of \$175 was provided by the Department of Children's Services resulting in a net operating surplus of \$95



**Region 14 Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the Year Ended March 31, 2000**

**Schedule 2**

|                           | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|---------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board  | \$ 21,171                    | \$ -                                          | \$ 21,171    |
| Board Members (8 members) | \$ 49,744                    | \$ -                                          | \$ 49,744    |
| Chief Executive Officer   | \$ 74,368                    | \$ 11,384                                     | \$ 85,752    |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

**Neegan Awas'sak Child and  
Family Services Authority**

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Financial Statements

March 31, 2000

NEEGAN AWAS'SAK CHILD AND FAMILY SERVICES AUTHORITY

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Schedule of Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Neegan Awas'sak Child and Family Services Authority Board and the Minister of Children's Services

I have audited the Statement of Financial Position of the Neegan Awas'sak Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 2, established by Alberta Treasury, including the following policy that is an exception from generally accepted accounting principles. As disclosed in Note 2(b), certain unquantified accommodation and administration expenses incurred in the operation of the Authority have not been recognized as expenses. The ministries that paid the expenses on behalf of the Authority record these costs.

The Authority also followed certain accounting policies and reporting practices established by the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting policies:

- The Authority did not accrue any vacation payable and certain other liabilities in the financial statements. I determined that approximately \$171,000 of vacation payable should have been included in accounts payable and accrued liabilities. If the Authority had recognized the vacation payable the net assets at March 31, 2000 would have been reduced by approximately \$171,000.
- The unquantified costs of providing information technology, communication, financial and human resources services to the Authority by the Department of Children's Services are not reflected in the Authority's financial statement
- Recoveries of certain unquantified costs from the Department of Children's Services and from other Child and Family Services Authorities are netted against expenses. As a result expenses are understated and related party transactions are not reported. In addition, unquantified related party amounts within accounts receivable and accounts payable at March 31, 2000 are not disclosed in the financial statements.
- Unquantified surplus amounts recoverable at March 31, 2000 from contracted agencies are not reflected in the financial statements. Consequently the net operating result for the year ended March 31, 2000 and accounts receivable at March 31, 2000 are understated by an indeterminable amount.
- It is the Authority's policy to only capitalize assets over \$15,000. According to generally accepted accounting principles all capital assets with useful service lives greater than one year should be capitalized and amortized. As a result of this policy, capital assets at March 31, 2000 and the net operating result for the year ended March 31, 2000 are understated by approximately \$113,000.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
May 24, 2000

**Neegan Awas'sak Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b> | <b>Actual</b> |
|--------------------------------------------------|---------------|---------------|
| <b>REVENUES</b>                                  |               |               |
| Grant from the Department of Children's Services | \$ 6,904      | \$ 7,288      |
|                                                  | <u>6,904</u>  | <u>7,288</u>  |
| <b>EXPENSES (Schedules 1 and 2)</b>              |               |               |
| Board Governance and Core Administration         | 360           | 299           |
| Day Care Programs                                | 858           | 748           |
| Child Welfare                                    | 4,520         | 4,450         |
| Early Intervention Services                      | 604           | 642           |
| Handicapped Children's Services                  | 359           | 293           |
| Prevention of Family Violence                    | 203           | 190           |
|                                                  | <u>6,904</u>  | <u>6,622</u>  |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>   | <u>\$ 666</u> |

The accompanying notes and schedules are part of these financial statements.



**Neegan Awas'sak Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |                     |
|------------------------------|----|---------------------|
| Accounts receivable (Note 3) | \$ | 1,354               |
| Capital Assets (Note 8)      |    | <u>29</u>           |
|                              | \$ | <u><u>1,383</u></u> |

**LIABILITIES**

|                                                   |    |            |
|---------------------------------------------------|----|------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 717        |
|                                                   |    | <u>717</u> |

**NET ASSETS**

|                           |    |                     |
|---------------------------|----|---------------------|
| Net operating results     |    | <u>666</u>          |
| Net assets at end of year |    | <u>666</u>          |
|                           | \$ | <u><u>1,383</u></u> |

The accompanying notes and schedules are part of these financial statements.

**Neegan Awas'sak Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Neegan Awas'sak Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Neegan Awas'sak Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child and Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |                 |
|---------------------|-----------------|
| Children's Services | \$ 1,247        |
| CFSAs               | 107             |
|                     | <u>\$ 1,354</u> |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |               |
|---------------------|---------------|
| Children's Services | \$ 8          |
| CFSAs               | 70            |
| Other               | 639           |
|                     | <u>\$ 717</u> |

**Neegan Awas'sak Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 5      Commitments**

As at March 31, 2000, the Authority has the following commitments:

(in thousands of dollars)

|                   | <u>2000</u>   |
|-------------------|---------------|
| Service contracts | \$ 108        |
| Long-term leases  | 149           |
|                   | <u>\$ 257</u> |

- (a) The authority leases certain equipment under operating leases that expire on various dates to 2005. The aggregate amounts payable for the unexpired terms of these leases are as follows:

(in thousands of dollars)

|      |       |
|------|-------|
| 2001 | \$ 69 |
| 2002 | \$ 49 |
| 2003 | \$ 28 |
| 2004 | \$ 2  |
| 2005 | \$ 1  |

**Note 6      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7      Approval of Financial Statements**

The financial statements were approved by the board of the Authority.

**Note 8      Capital Assets**

(in thousands of dollars)

|                   | <u>2000</u>              |       |                             |                   |
|-------------------|--------------------------|-------|-----------------------------|-------------------|
|                   | Estimated<br>useful Life | Cost  | Accumulated<br>Amortization | Net Book<br>Value |
| Computer Software | 5 years                  | \$ 36 | \$ 7                        | \$ 29             |

**Neegan Awas'sak Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

**Schedule 1**

(in thousands of dollars)

|                                                | <b>Budget</b>   | <b>Actual</b>   |
|------------------------------------------------|-----------------|-----------------|
|                                                | (a)             | (a)             |
| Salaries, wages and employee benefits of staff | \$ 360          | \$ 2,689        |
| Supplies and services                          | 5,686           | 3,308           |
| Grants                                         | 858             | 618             |
| Amortization of capital assets                 | -               | 7               |
| Total Expenses                                 | <u>\$ 6,904</u> | <u>\$ 6,622</u> |

(a) Additional funding in the amount of \$384 was provided by the Department of Children's Services resulting in a net operating surplus of \$666

**Neegan Awas'sak Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the year ended March 31, 2000**

**Schedule 2**

|                           | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|---------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board  | \$ 9,985                     | \$ -                                          | \$ 9,985     |
| Co-Chairman of the Board  | \$ 8,059                     | \$ -                                          | \$ 8,059     |
| Board Members (6 members) | \$ 29,300                    | \$ -                                          | \$ 29,300    |
| Chief Executive Officer   | \$ 69,359                    | \$ 12,370                                     | \$ 81,729    |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.



# **Awesak Child and Family Services Authority**

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Financial Statements

March 31, 2000

AWASAK CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

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## AUDITOR'S REPORT



To the Members of the Awasak Child and Family Services Authority and  
the Minister of Children's Services

I have audited the statement of financial position of the Awasak Child and Family Services Authority as at March 31, 2000 and the statement of operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow the corporate government accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$103,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, the Authority received contributions of \$180,000 from the Department of Learning to provide services to children in schools. Neither the revenue nor the expense related to this arrangement has been included in the financial statements. Further, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been

increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by \$179,759.

In my opinion, except for the effects of the matters discussed in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentine*

FCA  
Auditor General

Edmonton, Alberta  
May 12, 2000

**Awesak Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | Budget   | Actual   |
|--------------------------------------------------|----------|----------|
| <b>REVENUES</b>                                  |          |          |
| Grant from the Department of Children's Services | \$ 6,661 | \$ 7,129 |
| <b>EXPENSES (SCHEDULES 1 AND 2)</b>              |          |          |
| Governance and Administration                    | 360      | 299      |
| Day Care                                         | 336      | 344      |
| Child Welfare                                    | 4,256    | 4,290    |
| Early Intervention                               | 705      | 517      |
| Handicapped Children's Services                  | 654      | 677      |
| Mediation and Court                              | -        | 3        |
| Prevention of Family Violence                    | 350      | 329      |
| Total Expenses                                   | 6,661    | 6,459    |
| <b>NET OPERATING RESULTS</b>                     | \$ -     | \$ 670   |

The accompanying notes and schedules are part of these financial statements.

**Awesak Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |                 |
|------------------------------|-----------------|
| Accounts Receivable (Note 3) | <u>\$ 1,135</u> |
|------------------------------|-----------------|

**LIABILITIES**

|                                                   |               |
|---------------------------------------------------|---------------|
| Accounts Payable and Accrued Liabilities (Note 4) | <u>\$ 465</u> |
|---------------------------------------------------|---------------|

**NET ASSETS**

|                       |            |
|-----------------------|------------|
| Net Operating Results | <u>670</u> |
|-----------------------|------------|

|                           |            |
|---------------------------|------------|
| Net Assets at End of Year | <u>670</u> |
|---------------------------|------------|

|  |                        |
|--|------------------------|
|  | <u><u>\$ 1,135</u></u> |
|--|------------------------|

The accompanying notes and schedules are part of these financial statements.



**Awasak Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Awasak Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year on the Authority's operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Department of Children's Services at no cost to the Authority.

**Awasaak Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (continued)**

**(b)      Basis of Financial Reporting (continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services and other Child & Family Services Authorities.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonuses, which are reflected in the financial statements of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including the Department of Children's Services and other Child and Family Services Authorities (CFSAs).

(in thousands of dollars)

|                     |                 |
|---------------------|-----------------|
| Children's Services | \$ 1,107        |
| CFSAs               | <u>28</u>       |
|                     | <u>\$ 1,135</u> |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including the Department of Children's Services, other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |               |
|---------------------|---------------|
| Children's Services | \$ 3          |
| CFSAs               | 27            |
| Other               | <u>435</u>    |
|                     | <u>\$ 465</u> |

**Note 5      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 6      Approval of Financial Statements**

The financial statements were approved by the board of the Authority.

## Schedule 1

**Awesak Child and Family Services Authority**  
**Schedule to Financial Statements**  
**Expenses Detailed by Object**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                                          | Budget          | Actual          |
|--------------------------------------------------------------------------|-----------------|-----------------|
|                                                                          | (a)             | (a)             |
| Salaries, wages and employee benefits of staff assigned to the Authority | \$ 1,474        | \$ 1,569        |
| Supplies and Services                                                    | 4,835           | 4,580           |
| Grants                                                                   | 352             | 308             |
| Other                                                                    | -               | 2               |
|                                                                          | <hr/>           | <hr/>           |
| Total Expenses                                                           | <u>\$ 6,661</u> | <u>\$ 6,459</u> |

- (a) Additional funding in the amount of \$468 thousand was provided by the Department of Children's Services resulting in a net operating surplus of \$670 thousand.

**Schedule 2**

**Awasaak Child and Family Services Authority  
Salary and Benefits Disclosure  
For the year ended March 31, 2000**

(in thousands of dollars)

|                           | Salary <sup>(1)</sup> | Benefits and<br>Allowances <sup>(2)</sup> | Total  |
|---------------------------|-----------------------|-------------------------------------------|--------|
| Co-Chairman of the Board  | \$ 5                  | \$ -                                      | \$ 5   |
| Co-Chairman of the Board  | \$ 2                  | \$ -                                      | \$ 2   |
| Board Members (7 members) | \$ 19                 | \$ -                                      | \$ 19  |
| Chief Executive Officer   | \$ 88                 | \$ 17                                     | \$ 105 |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Silver Birch Child and Family Services Authority**

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Financial Statements

March 31, 2000

SILVER BIRCH CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Financial Position

Notes to the Financial Statements

Schedule of Expenses Detailed by Object

Schedule of Disclosure of Salary and Benefits



## AUDITOR'S REPORT



To the Members of the Silver Birch Child and Family Services Authority and the Minister of Children's Services

I have audited the Statement of Financial Position of the Silver Birch Child and Family Services Authority as at March 31, 2000 and the Statement of Operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$143,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operations of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been

increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay and achievement bonus payable at March 31, 2000. If the Authority had recognized vacation pay and achievement bonus payable in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$34,000.
- Surplus amounts recoverable at March 31, 2000 from contracted agencies have not been accrued. If the Authority had recognized the surplus amounts recoverable in accordance with generally accepted accounting principles, the net operating result for the year, the accounts receivable and the net assets at March 31, 2000 would have been increased by an amount that has not been quantified.

In my opinion, except for the effects of the matters referred to in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

*Peter Valentini*

FCA  
Auditor General

Edmonton, Alberta  
May 19, 2000

**Silver Birch Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b>   | <b>Actual</b>   |
|--------------------------------------------------|-----------------|-----------------|
| <b>REVENUES</b>                                  |                 |                 |
| Grant from the Department of Children's Services | \$ 3,579        | \$ 3,616        |
|                                                  | <u>\$ 3,579</u> | <u>\$ 3,616</u> |
| <b>EXPENSES (Schedules 1 and 2)</b>              |                 |                 |
| Board Governance and Core Administration         | 360             | 369             |
| Day Care Programs                                | 89              | 162             |
| Child Welfare                                    | 2,088           | 1,493           |
| Early Intervention Services                      | 283             | 502             |
| Handicapped Childrens Services                   | 434             | 269             |
| Prevention of Family Violence                    | 325             | 211             |
|                                                  | <u>\$ 3,579</u> | <u>\$ 3,006</u> |
| <b>NET OPERATING RESULTS</b>                     |                 |                 |
|                                                  | <u>\$ -</u>     | <u>\$ 610</u>   |

The accompanying notes and schedules are part of these financial statements.

**Silver Birch Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |            |
|------------------------------|----|------------|
| Accounts receivable (Note 3) | \$ | 867        |
| Loans and advances           |    | 0          |
|                              | \$ | <u>868</u> |

**LIABILITIES**

|                                                   |    |            |
|---------------------------------------------------|----|------------|
| Accounts payable and accrued liabilities (Note 4) | \$ | 258        |
|                                                   | \$ | <u>258</u> |

**NET ASSETS**

|                           |    |            |
|---------------------------|----|------------|
| Net operating results     | \$ | 610        |
| Net assets at end of year | \$ | <u>610</u> |
|                           | \$ | <u>868</u> |

The accompanying notes and schedules are part of these financial statements.

**Silver Birch Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Silver Birch Child and Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting and Auditing Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Silver Birch Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (Continued)**

**(b)      Basis of Financial Reporting (Continued)**

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Ministry of Children's Services at no cost to the Authority.

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child & Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                     |              |
|---------------------|--------------|
| Children's Services | \$857        |
| CFSA's              | 10           |
|                     | <hr/>        |
|                     | <u>\$867</u> |



**Silver Birch Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the Year ended March 31, 2000**

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|        |              |
|--------|--------------|
| CFSA's | \$ 16        |
| Other  | 242          |
|        | <u>\$258</u> |

**Note 5      Commitments**

As at March 31, 2000, the Authority has the following commitments:

(in thousands of dollars)

|                                 |              |
|---------------------------------|--------------|
| Service contracts               | \$ 13        |
| Long-term leases <sup>(a)</sup> | 113          |
| <b>Total</b>                    | <u>\$126</u> |

<sup>(a)</sup> The authority leases certain equipment under operating leases that expire on various dates to 2004. The aggregate amounts payable for the unexpired terms of these leases are as follows:

(in thousands of dollars)

|      |      |
|------|------|
| 2001 | \$42 |
| 2002 | \$31 |
| 2003 | \$23 |
| 2004 | \$17 |

**Note 6      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7      Approval of Financial Statements**

The financial statements were approved by the board of the Authority.

**Silver Birch Child and Family Services Authority**  
**Expenses Detailed by Object**  
**For the year ended January 00, 1900**

**Schedule 1**

|                                                                          | (in thousands of dollars) |                 |
|--------------------------------------------------------------------------|---------------------------|-----------------|
|                                                                          | <b>Budget</b>             | <b>Actual</b>   |
|                                                                          | (a)                       | (a)             |
| Salaries, wages and employee benefits of staff assigned to the Authority | \$ 360                    | \$ 820          |
| Supplies and services                                                    | 3,130                     | 2,024           |
| Grants                                                                   | 89                        | 162             |
| Total Expenses                                                           | <u>\$ 3,579</u>           | <u>\$ 3,006</u> |

(a) Additional funding in the amount of \$37 was provided by the Department of Children's Services resulting in a net operating surplus of \$610

**Silver Birch Child and Family Services Authority**  
**Disclosure of Salary and Benefits**  
**For the Year Ended March 31, 2000**

**Schedule 2**

|                           | <b>Salary <sup>(1)</sup></b> | <b>Benefits and Allowances <sup>(2)</sup></b> | <b>Total</b> |
|---------------------------|------------------------------|-----------------------------------------------|--------------|
| Co-Chairman of the Board  | \$ 6,268                     |                                               | \$ 6,268     |
| Co-Chairman of the Board  | \$ 10,883                    |                                               | \$ 10,883    |
| Board Members (5 members) | \$ 32,748                    |                                               | \$ 32,748    |
| Chief Executive Officer   | \$ 70,008                    | \$ 12,016                                     | \$ 82,024    |

- (1) For the Chief Executive Officer, salary includes regular base pay, bonuses, overtime and lump sum payments. Chair persons and board members receive honoraria only.
- (2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.

# **Metis Settlements Child and Family Services Authority**

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Financial Statements

March 31, 2000

METIS SETTLEMENTS CHILD AND FAMILY SERVICES AUTHORITY

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Financial Position

Notes to the Financial Statements

Schedule of Expenses Detailed by Object

Schedule of Disclosure of Salary and Benefits

## AUDITOR'S REPORT



To the Members of the Metis Settlements Child and Family Services Authority and the Minister of Children's Services

I have audited the statement of financial position of the Metis Settlements Child and Family Services Authority, Region 18 as at March 31, 2000 and the statement of operations for the year then ended. These financial statements are the responsibility of the Authority's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Authority is required to follow the accounting policies and reporting practices established by Alberta Treasury and the Department of Children's Services, including the following policies that are exceptions from generally accepted accounting principles:

- Accommodation costs, estimated by the Department of Children's Services to be approximately \$39,000, and certain information technology and administration expenses, which have not been quantified, incurred in the operation of the Authority have not been recognized as expenses. The government departments that paid the expenses on behalf of the Authority have recorded these costs. In addition, the Authority received contributions of \$133,000 from the Federal Department of Justice and incurred expenses of \$130,000 to provide services under designated programs. Neither the revenue nor the expense related to this arrangement has been included in the statement of operations. Further, recoveries of certain costs from the Department of Children's Services and from other Child and Family Services Authorities have been netted against expenses. If the Authority had recognized



these transactions in accordance with generally accepted accounting principles, expenses and revenues for the year would have been increased by amounts that have not been quantified and further related party transactions would have been disclosed.

- The Authority did not accrue vacation pay at March 31, 2000. If the Authority had recognized vacation pay in accordance with generally accepted accounting principles, the net operating result for the year would have been changed by an amount that has not been quantified and the accounts payable and accrued liabilities would have been increased and the net assets reduced at March 31, 2000 by approximately \$16,000.

In my opinion, except for the effects of the matters discussed in the preceding paragraphs, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2000 and the results of its operations, and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.



FCA  
Auditor General

Edmonton, Alberta  
May 26, 2000

**Metis Settlements Child and Family Services Authority**  
**Statement of Operations**  
**For the year ended March 31, 2000**

(in thousands of dollars)

|                                                  | <b>Budget</b> | <b>Actual</b> |
|--------------------------------------------------|---------------|---------------|
| <b>REVENUES</b>                                  |               |               |
| Grant from the Department of Children's Services | \$ 2,751      | \$ 3,065      |
| <b>EXPENSES (Schedule 1 and 2)</b>               |               |               |
| Board Governance and Core Administration         | 360           | 345           |
| Day Care Programs                                | 34            | 36            |
| Child Welfare                                    | 1,587         | 1,308         |
| Early Intervention Services                      | 570           | 951           |
| Handicapped Children's Services                  | 14            | 62            |
| Mediation and Court Services                     | 7             | -             |
| Prevention of Family Violence                    | 179           | 44            |
|                                                  | <u>2,751</u>  | <u>2,746</u>  |
| <b>NET OPERATING RESULTS</b>                     | <u>\$ -</u>   | <u>\$ 319</u> |

The accompanying notes and schedules are part of these financial statements.

**Metis Settlements Child and Family Services Authority**  
**Statement of Financial Position**  
**As at March 31, 2000**

(in thousands of dollars)

**ASSETS**

|                              |    |            |
|------------------------------|----|------------|
| Cash                         | \$ | 201        |
| Accounts receivable (Note 3) |    | 472        |
|                              | \$ | <u>673</u> |

**LIABILITIES**

|                                                   |    |     |
|---------------------------------------------------|----|-----|
| Accounts payable and accrued liabilities (Note 4) | \$ | 355 |
|---------------------------------------------------|----|-----|

**NET ASSETS**

|                           |    |            |
|---------------------------|----|------------|
| Net operating results     |    | <u>319</u> |
| Net assets at end of year |    | <u>319</u> |
|                           | \$ | <u>673</u> |

The accompanying notes and schedules are part of these financial statements.

**Metis Settlements Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 1      Authority and Purpose**

The Metis Settlements Child & Family Services Authority (the Authority) operates under the Child and Family Services Authorities Act, the Agreement respecting the transfer of responsibility for child and family services effective April 1, 1999 and directions provided by the Minister of Children's Services.

The Authority is to provide community-based child and family services, programs and other supports that build on community strengths, individual and family responsibility with organizations and community groups by collaboration partnerships and sharing resources.

**Note 2      Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

**(a)      Reporting Entity**

The Authority was accountable to the Minister of Family and Social Services. As a result of the government reorganization announced on May 25, 1999, the Authority became part of the Ministry of Children's Services effective April 1, 1999.

**(b)      Basis of Financial Reporting**

**Revenues**

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Expenses**

Expenses represent the costs of resources consumed during the year by the Authority operations.

Manpower costs reflected in Schedule 1 relate to employees assigned to the Authority from the Department of Children's Services and are not employees of the Authority.

**Full Cost Accounting**

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Authority by other Ministries are not reflected in the Statement of Operations.

Information technology, communications, financial and human resources were provided to the Authority by the Department of Children's Services at no cost to the Authority.

**Metis Settlements Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 2      Summary of Significant Accounting Policies and Reporting Practices (continued)**

**(b)      Basis of Financial Reporting (continued)**

**Assets**

Financial assets of the Authority are limited to financial claims which include receivables from the Department of Children's Services, other Child & Family Services Authorities and external parties.

**Liabilities**

Liabilities include all financial claims payable by the Authority at fiscal year end except vacation accruals and achievement bonus, which are reflected in the financial statement of the Department of Children's Services.

**Statement of Changes in Financial Position**

These financial statements do not include a Statement of Changes in Financial Position as this would not provide additional information from that already presented in the Financial Statements.

**Note 3      Accounts Receivable**

The accounts receivable are comprised of transactions with related parties including the Department of Children's Services and other Child and Family Authorities (CFSAs), and the remaining transactions are with external parties.

(in thousands of dollars)

|                             |               |
|-----------------------------|---------------|
| Children's Services         | \$ 450        |
| CFSAs                       | 12            |
| Other (Infrastructure rent) | <u>10</u>     |
|                             | <u>\$ 472</u> |

**Note 4      Accounts Payable**

The accounts payable are comprised of transactions with related parties including the Department of Children's Services and other CFSAs, and the remaining transactions are with external parties.

(in thousands of dollars)

|         |               |
|---------|---------------|
| CFSAs   | \$ 19         |
| Justice | 3             |
| Other   | <u>333</u>    |
|         | <u>\$ 355</u> |

**Metis Settlements Child and Family Services Authority**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2000**

**Note 5      Payments Under Agreement**

In partnership with the Metis General Council, the Federal Justice Department and the Provincial Justice Department, the Authority has entered into an agreement to deliver restorative and preventative Justice Programs on the eight Metis Settlements in Alberta. All costs incurred under this agreement are covered by the Federal Justice Department through the Federal Aboriginal Justice Directorate and any surplus is returned to that Department.

These expenses have not been included in these financial statements.

**Note 6      Voluntary Contributions**

These financial statements do not include voluntary contributions received for materials and services.

**Note 7      Approval of Financial Statements**

The financial statements were approved by the board of the Authority.



**Schedule 1****Metis Settlements Child and Family Services Authority  
Expenses Detailed by Object  
For the year ended March 31, 2000**

|                                                | <b>(in thousands of dollars)</b> |                 |
|------------------------------------------------|----------------------------------|-----------------|
|                                                | <b>Budget</b>                    | <b>Actual</b>   |
|                                                | <b>(a)</b>                       | <b>(a)</b>      |
| Salaries, wages and employee benefits of staff |                                  |                 |
| assigned to the Authority                      | \$ 367                           | \$ 692          |
| Supplies and services                          | 2,350                            | 2,025           |
| Grants                                         | 34                               | 29              |
| Total Expenses                                 | <u>\$ 2,751</u>                  | <u>\$ 2,746</u> |

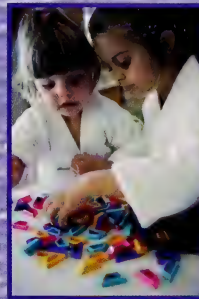
- (a) Additional funding in the amount of \$314,000 was provided by the Department of Children's Services resulting in a net operating surplus of \$319,000.

**Schedule 2****Metis Settlements Child and Family Services Authority  
Disclosure of Salary and Benefits  
For the year ended March 31, 2000****(in thousands of dollars)**

|                           | <b>Salary <sup>(1)</sup></b> | <b>Benefits and<br/>Allowances <sup>(2)</sup></b> | <b>Total</b> |
|---------------------------|------------------------------|---------------------------------------------------|--------------|
| Chairman of the Board     | \$ 19                        | \$ -                                              | \$ 19        |
| Board Members (6 members) | \$ 65                        | \$ -                                              | \$ 65        |
| Chief Executive Officer   | \$ 77                        | \$ 13                                             | \$ 90        |

(1) For the Chief Executive Officer, salary includes regular base pay, bonuses, and lump sum payments. Chair persons and board members receive honoraria only.

(2) Benefits and Allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, group life insurance, long and short term disability plans.



# Appendices





## Report on Deaths of Children

The death of any child is tragic. When the child is receiving child welfare services, the death is of special significance because of the specific focus on protecting the child.

One of the ways of continuing to improve services is the special case review process. It is a means for reviews to be conducted into incidents, including deaths or serious injuries of children where the ministry has, or has had, some involvement with the child. The reviews provide recommendations for systemic change and, in partnership with the CFSA, work plans are developed to implement the changes. Implementation of recommendations is monitored by the department.

In addition to the ministry's review, the Fatality Review Board will also recommend a public inquiry on the death of any child in the care of child welfare that is of a suspicious, violent or self-inflicted nature.

The ministry is committed to reporting annually on the deaths of children while receiving child welfare services. This report is presented in two categories. The first category is "Children who died while in the care of a director under the *Child Welfare Act*." These are children who are under the custody and/or guardianship of a director through a voluntary agreement or through a court order.

The other category is "Children who died in families who have active involvement with child protection services." These are children who are not under the custody and/or guardianship of a director of child welfare but are receiving some type of child protection services from the ministry.

### Children who died while in the care of a director under the *Child Welfare Act*

| Reason for Death                           | April, 1995 to<br>March, 1996 | April, 1996 to<br>March, 1997 | April, 1997 to<br>March, 1998 | April, 1998 to<br>March, 1999 | April, 1999 to<br>March, 2000 |
|--------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Previously Undiagnosed Physical Anomaly    | 0                             | 0                             | 1                             | 0                             | 0                             |
| Acute Disease or Chronic Illness/Condition | 2                             | 4                             | 9                             | 3                             | 4                             |
| Sudden Infant Death Syndrome               | 1                             | 1                             | 1                             | 2                             | 2                             |
| Self-Inflicted Injury Causing Death        | 2                             | 1                             | 0                             | 1                             | 0                             |
| Accidental by Actions of the Child         | 0                             | 1                             | 0                             | 2                             | 0                             |
| Accidental by Actions of Another           | 0                             | 1                             | 1                             | 0                             | 1                             |
| Death During a Medical Procedure           | 0                             | 0                             | 0                             | 1                             | 0                             |
| Death Under Suspicious Circumstances       | 0                             | 0                             | 0                             | 1                             | 1                             |
| Injury From Another Causing Death          | 0                             | 1                             | 0                             | 1                             | 1                             |
| Death of Undetermined Origin               | 2                             | 0                             | 0                             | 0                             | 3                             |
| <b>TOTAL</b>                               | <b>7</b>                      | <b>9</b>                      | <b>12</b>                     | <b>11</b>                     | <b>12</b>                     |

## Children who died in families who have active involvement with child protection services

| Reason for Death                           | April, 1995 to<br>March, 1996 | April, 1996 to<br>March, 1997 | April, 1997 to<br>March, 1998 | April, 1998 to<br>March, 1999 | April, 1999 to<br>March, 2000 |
|--------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Previously Undiagnosed Physical Anomaly    | 0                             | 0                             | 0                             | 0                             | 0                             |
| Acute Disease or Chronic Illness/Condition | 1                             | 0                             | 0                             | 1                             | 6                             |
| Sudden Infant Death Syndrome               | 2                             | 0                             | 0                             | 1                             | 6                             |
| Self-Inflicted Injury Causing Death        | 0                             | 0                             | 0                             | 1                             | 1                             |
| Accidental by Actions of the Child         | 0                             | 3                             | 0                             | 0                             | 1                             |
| Accidental by Actions of Another           | 3                             | 2                             | 1                             | 1                             | 1                             |
| Death During a Medical Procedure           | 0                             | 0                             | 0                             | 0                             | 0                             |
| Death Under Suspicious Circumstances       | 0                             | 0                             | 1                             | 2                             | 1                             |
| Injury From Another Causing Death          | 0                             | 1                             | 0                             | 0                             | 2                             |
| Death of Undetermined Origin               | 0                             | 1                             | 3                             | 1                             | 1                             |
| TOTAL                                      | 6                             | 7                             | 5                             | 7                             | 19                            |



## Performance Measures: Data, Sources and Methodology

### For further information, please contact:

Performance Management Branch  
The Ministry of Children's Services  
11<sup>th</sup> Floor Seventh Street Plaza, 10030 – 107 street  
Tel: (780) 422-4441, Fax: (780) 422-9202

### Child Welfare Information System (CWIS)

CWIS provides client tracking and case documentation support for the five programs implemented under the *Child Welfare Act*: child protection, placement resources, unmarried parents, adoptions and post adoptions support. CWIS is the data source for many of the performance measures.

### Handicapped Children's Information System (HCIS)

This system provides an automated way of keeping track of clients, services, commitments and expenditures in the Handicapped Children's Services Program.

### Child Care Information System (CCIS)

CCIS automates the business functions of Child Care Administration. It is used for facility registration and payments, client registration and program monitoring by front line staff including subsidy assessors, licensing officers and claims processors.

### Children's Advocate Information System (CAIS)

This system automates various business functions of the Children's Advocate Office. It is used to track case progress and pending events, record key events and significant people associated with a case, prepare activity summaries and assignment lists, as well as collect biographic, demographic data, presenting reasons, issues and outcomes of cases. It is also used by administration at headquarters to monitor the program and analyze effects of program changes.

### Women's Shelter Information Centre (WSIS)

This system maintains extensive, confidential information on women who stay in women's shelters. The information is used to build on existing knowledge about the nature and scope of family violence in Alberta in order to better identify service needs and provide direction for future policy, program development and research.

### Integrated Management Information System (IMAGIS)

IMAGIS is a client server computer system which supports the financial and human resource functions of the Alberta Government. The Human Resource component of the system provides support for all human resource activities including training. IMAGIS is the source for data on performance measures related to training.

## Client Satisfaction Survey: Handicapped Children's Services Program

This survey was conducted by Praxis Consultants (contracted through an RFP process), under the direction of the steering committee. Questionnaires were mailed out to 5,000 randomly selected families. The database used for this survey was HCIS. Fourteen hundred and ten (1,410) responses were received. The margin of error for this survey is  $\pm 2.4$  per cent, 19 out of 20 times.

## Client Satisfaction Survey: Day Care Subsidy Program

This survey was also conducted by Praxis Consultants. Four hundred and thirteen (413) out of 1,494 randomly selected families were interviewed via telephone. The sampling frame was generated by CCIS. The margin of error for the survey is  $\pm 4.5$  per cent, 19 out of 20 times.

## Client Satisfaction Survey: Children's Advocate

This is an "exit survey" conducted by the Children's Advocate. Two hundred and eleven (211) clients 12 years of age or older were contacted and requested to fill out a questionnaire. These clients were selected on the basis of the Children's Advocate's ability to contact them and their capacity to respond to a questionnaire. CAIS and internal records were used to select the sample. Forty three (43) responses were received.

## Child Welfare Appeal Panel

The Child Welfare Appeal Panel is an avenue of review for any child welfare decision made by a Child and Family Services Authority.

The following is a summary of Child Welfare Appeal Panel decisions for the 1999-2000 fiscal year. One table indicates Children's Services appeals, while the other outlines appeals through Handicapped Children's Services.

### Child Welfare Appeal Panel Summary of Appeal Panel Decisions Handicapped Children's Services April 1, 1999 to March 31, 2000

|                  |           |
|------------------|-----------|
| Reversed         | 29        |
| Upheld           | 77        |
| Varied           | 11        |
| No Jurisdiction  | 39        |
| Withdrawn        | 71        |
| Decision Pending | 30        |
|                  | <hr/> 257 |

### Child Welfare Appeal Panel Summary of Appeal Panel Decisions Alberta Children's Services April 1, 1999 to March 31, 2000

#### Total Appeals

|                    |           |
|--------------------|-----------|
| Reversed           | 10        |
| Upheld             | 6         |
| Varied             | 2         |
| No Jurisdiction    | 29        |
| Withdrawn          | 80        |
| Adjourned Sine Die | 2         |
| Pending            | 11        |
|                    | <hr/> 140 |

## Government Organization Changes: 1999 - 2000

This schedule gives a road map of the major program/entity changes as a result of the government reorganizations in 1999-2000. The left column identifies the ministries after the government reorganizations. Some ministries are new, merged or renamed. The centre column identifies the major program/entities in which there was a change in administration to the reorganized ministries. The right column identifies which ministry these programs/entities were located in before the government reorganizations.

| Ministry                               | Program / Entity Changes                                                                                                                  | Previous Location                                                                                     |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Agriculture, Food & Rural Development  | Alberta Opportunity Company                                                                                                               | Economic Development                                                                                  |
| Children's Services (New)              | Social Support to Families with Children<br>Family & Community Support Services<br>Handicapped Children's Services<br>Child Care Services | Former Family & Social Services                                                                       |
| Community Development                  | Francophone Secretariat<br><br>Protection for Persons in Care<br>Housing & Alberta Social<br>Housing Corporation                          | Former Intergovernmental & Aboriginal Affairs<br>Former Family & Social Services<br>Municipal Affairs |
| Economic Development                   | Foreign Agriculture Marketing                                                                                                             | Agriculture, Food & Rural Development                                                                 |
| Executive Council                      | Government Protocol                                                                                                                       | Former Intergovernmental & Aboriginal Affairs                                                         |
| Gaming (New)                           | Community Lottery Grant Program<br>Lottery Fund and some Lottery<br>Funded Programs<br>Alberta Gaming and Liquor Commission               | Community Development<br>Economic Development<br>Economic Development                                 |
| Government Services (New)              | Consumer & Corporate Services<br>and Registry Services<br>Regulatory Review                                                               | Municipal Affairs<br>Treasury                                                                         |
| Health & Wellness<br>(Formerly Health) | Alberta Alcohol & Drug Abuse Commission<br>Services to Persons with<br>Development Disabilities                                           | Community Development<br>Former Family & Social Services                                              |



## Government Organization Changes: 1999 - 2000, *continued*

| Ministry                                                                                                         | Program / Entity Changes                                                           | Previous Location                                   |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------|
| Human Resources<br>& Employment (New)                                                                            | Income Support to Individuals & Families                                           | Former Family & Social Services                     |
|                                                                                                                  | Employment & Training Support                                                      |                                                     |
|                                                                                                                  | Supports to Dependent Adults                                                       |                                                     |
|                                                                                                                  | Workplace Services                                                                 | Former Labour                                       |
|                                                                                                                  | Labour Relations                                                                   |                                                     |
|                                                                                                                  | Personnel Administration Office                                                    |                                                     |
|                                                                                                                  | Career Development                                                                 | Former Advanced Education                           |
|                                                                                                                  | Labour Market Development Agreement                                                | & Career Development                                |
| Infrastructure<br>(Merger of Public Works,<br>Development Supply & Services and<br>Transportation and Utilities) | School & Post Secondary Facilities                                                 | Former Education and Advanced<br>Education & Career |
| Innovation & Science<br>(Formerly Science, Research<br>& Information Technology)                                 | Alberta Agricultural Research Institute                                            | Agriculture, Food & Rural<br>Development            |
|                                                                                                                  | Information Technology Services                                                    | Former Public Works,<br>Supply and Services         |
|                                                                                                                  | University Research Excellence                                                     |                                                     |
|                                                                                                                  | University Intellectual Infrastructure<br>(now in University Research Investments) | Former Advanced Education &<br>Career Development   |
|                                                                                                                  | Technology Commercialization Initiatives                                           | Economic Development                                |
| Justice                                                                                                          | Mediation Services                                                                 | Former Family & Social Services                     |
| Municipal Affairs                                                                                                | Safety Services                                                                    | Former Labour                                       |
|                                                                                                                  | Freedom of Information<br>& Protection of Privacy                                  |                                                     |
|                                                                                                                  | Disaster Services                                                                  | Former Transportation & Utilities                   |
| Resource Development<br>(Formerly Energy)                                                                        | Northern Development                                                               | Executive Council                                   |
|                                                                                                                  | Forest Products Development                                                        | Economic Development<br>& Environment               |
| Treasury                                                                                                         | Employment Pensions                                                                | Former Labour                                       |

### Other Renamed or Merged Ministries

Environment (formerly Environmental Protection)

International and Intergovernmental Relations (formerly Intergovernmental & Aboriginal Affairs)

Learning (merger of Education and Advanced Education & Career Development)

# Child and Family Services Authorities

## Sun Country Child & Family Services Authority (Region 1)

333, Provincial Building  
200 – 5 Avenue S  
Lethbridge, AB T1J 4L1

**Contact:** (403) 381-5543

### Board Members

Sharon Holtman, Co-Chair  
Don Funk, Co-Chair  
Robert Bartlett  
Marian Carr  
Jan Foster  
Henry Heinen  
Dianne King  
**CEO:** Dwight Dombowsky (Acting)

## Southeast Alberta Child & Family Services Authority (Region 2)

101 Provincial Building  
346-3 Street SE  
Medicine Hat, AB T1A 0G7

**Contact:** (403) 529-3753

### Board Members

Deborah Lloyd, Co-Chair  
Gitta Hashizume, Co-Chair  
Jim Black  
Kathy Cooper  
Jeannie Culligan  
Lynda Grudecki  
Malcolm Read  
Alisa Solway  
Dr. Harold Storlien  
Doug Willigar  
**CEO:** Bryan Heninger

## Windsong Child & Family Services Authority (Region 3)

P.O. Box 5147  
2<sup>nd</sup> Floor, Provincial Building  
129 – 4 Avenue W  
High River, AB T1V 1M3

**Contact:** (403) 652-8360

### Board Members

Dodie Gaudry, Co-Chair  
Andrea Fugeman-Millar, Co-Chair  
Brian Callaghan  
Sharon Davis  
Toni Garlock  
Bryan Gerrie  
Al Hagan  
Marie Poelman  
Wanda Rider  
**CEO:** Larry Mathieson

## Calgary Rocky View Child & Family Services Authority (Region 4)

1011 – 6 Avenue SW  
Calgary, AB T2P 0W1

**Contact:** (403) 297-8080

### Board Members

Art Cunningham, Co-Chair  
David Pickersgill, Co-Chair  
Christopher Archer  
Doug Bourque  
Catherine Buchanan  
Jan Curry  
Dr. Bill Dickson  
Dale Galbraith  
Joanne Kerr  
Frances Littlelight  
George Mayes  
Dr. Jeanette Nicholls  
Dr. John Wu  
**CEO:** Bill Meade

## Hearthstone Child & Family Services Authority (Region 5)

Box 484  
160 – 2 Avenue S  
Three Hills, AB T0M 2A0

**Contact:** (403) 443-8535

### Board Members

Wil J. Porat, Co-Chair  
Stephen M. Booth  
Patti Machell  
Heather McKee  
Denise Peterson  
Evelyn Robertson  
Marjo Sheddy  
**CEO:** Jon Reeves

## Diamond Willow Child & Family Services Authority (Region 6)

504, 1<sup>st</sup> Red Deer Place  
4911 – 51 Street  
Red Deer, AB T4N 6V4

**Contact:** (403) 341-8642

### Board Members

|                        |                   |
|------------------------|-------------------|
| Sarah Schug, Co-Chair  | Leslie Stonechild |
| Roger Clarke, Co-Chair | Dorothy Ungstad   |
| Michele Brewster       | Richard Venne     |
| Robert Kruchten        | Derryn Yeomans    |
| Eric Nystrom           | Ami Skoretz       |
| Jean Stinson           |                   |
| Charlene Burns         |                   |
| <b>CEO:</b> Ann Nicol  |                   |



# Child and Family Services Authorities

## **Ribstone Child & Family Services Authority (Region 7)**

Box 450  
5203 – 49 Avenue  
Killam, AB T0B 2L0

**Contact:** (780) 385-7160 1-877-385-7160

### **Board Members**

Sharon Sawchuk, Co-Chair  
Cathy Charlton, Co-Chair  
Kathleen Hankins  
Cheryl McCartney  
Wendy McLean Murphy  
Helen Middleton  
Jacqueline Schaffter  
Floyd Sweet  
Darlene Vivier  
**CEO:** Paul Bujold

## **West Yellowhead Child & Family Services Authority (Region 8)**

Box 247C Provincial Building  
4709 – 44 Avenue  
Stony Plain, AB T7Z 1N4

**Contact:** (780) 968-6530

### **Board Members**

Douglas Stephenson, Co-Chair  
Marie Anstey, Co-Chair  
Hazel Hart  
Doug Heine  
Freezien Norris  
Lena Ouellet  
R.W. (Bob) Vandal  
**CEO:** Dave Regehr

## **Keystone Child & Family Services Authority (Region 9)**

Box 7595  
5149 – 51 Avenue  
Drayton Valley, AB T7A 1S7

**Contact:** (780) 621-4020

### **Board Members**

Gerry Donahue, Co-Chair  
Marilyn Dunn, Co-Chair  
Irene Andres  
Lorna Heacock (Howatt)  
Dennis Eisenbarth  
Robert Reimer  
**CEO:** David Tunney

## **Mamowee Capital Region Child & Family Services Authority (Region 10)**

1001, 10025 – 106 Street  
Edmonton, AB T5J 1G4

**Contact:** (780) 422-3355

### **Board Members**

Garry Gairdner, Co-Chair  
Morley Handford, Co-Chair  
Gerald Auger  
Doris Badir  
Pat Daly  
Fred Dumont  
Francie Harle  
Heather Jacobs  
**CEO:** Steven Brown

Shashi Kalia  
Dr. Dianne Kieren  
Don Logan  
Dr. Kenneth Miller  
Ted Parker  
Peggy Roberts

## **Sakaw-Askiy Child & Family Services Authority (Region 11)**

2<sup>nd</sup> floor, 10004 – 107 Street  
Westlock, AB T7P 2K8

**Contact:** (780) 349-5478

### **Board Members**

Micky Ross-Carleton, Co-Chair  
Loretta Gladue, Co-Chair  
Caroline Alexis  
Maxine Boisvert  
Warren Bruleigh  
Bertha Clarke-Jones  
Jerry Letendre  
Colleen Marks  
Jack Pearse  
Robert Wilkinson  
**CEO:** Harry Oswin

## **Sakaigun Asky Child & Family Services Authority (Region 12)**

New Park Place Building  
5201 – 44 Street  
Bag 1005  
Bonnyville, AB T9N 2H1

**Contact:** (780) 826-8058

### **Board Members**

Larry Langager, Co-Chair  
Ralph Whitford, Co-Chair  
David Beale  
Tracy Cowden  
Elizabeth Poitras  
Carol Revega  
Hansa Thaleshvar  
**CEO:** Glenn Sinclair

# Child and Family Services Authorities

## Region 13, Child & Family Services Authority

3001 – Provincial Building  
10320 – 99 Street  
Grande Prairie, AB T8V 6J4

**Contact:** (780) 538-5148

### Board Members

Claudia Buck, Co-Chair  
Angelina Crerar  
Fredrick (Dave) Cummings  
Dorothy Eiserman  
Betty-Lou Feeney  
Donna Lajeunesse  
Marissa Locheed  
Ann Martfield  
Victoria Peetso  
John Schoepp  
**CEO:** Carole Ann Patenaude

## Awasak Child & Family Services Authority (Region 16)

5<sup>th</sup> floor, Provincial Building  
9915 Franklin Avenue  
Fort McMurray, AB T9H 2K4

**Contact:** (780) 743-7461

### Board Members

Mike Noon, Co-Chair  
Merle Rudiak, Co-Chair  
Caroline Adam  
Margaret MacDonald  
Gertrude Mellon  
Morris Nesdole  
Margaret Quintal  
Roy Vermillion  
Patricia Waquan  
**CEO:** Lori Cooper

## Region 14 Child & Family Services Authority

Provincial Building, Bag 900 – 32  
3<sup>rd</sup> Floor, 9621 – 96 Avenue  
Peace River, AB T8S 1T4

**Contact:** (780) 624-6460

### Board Members

Dianne Lavoie, Co-Chair  
Lorraine Burroughs  
Doreen Batchelor  
Violet McKenzie  
Dolores Nolette  
Joan Goldhawk  
Dwayne Stout  
**CEO:** Geoff Milligan

## Silver Birch Child & Family Services Authority (Region 17)

PO Box 749  
2<sup>nd</sup> floor, 10106-100 Avenue  
High Level, AB T0H 1Z0

**Contact:** (780) 926-4370

### Board Members

Freddi Bromling, Co-Chair  
Corrine Card, Co-Chair  
Helen Braun  
Sandra Gillis  
Wynn Gittins  
Noreen McAteer  
Lillian Sokoloski  
Barbara L. Spurgeon  
Margaret Tanaka  
**CEO:** Ken Crosby

## Neegan Awas'sak Child & Family Services Authority (Region 15)

101 Main Street South  
3<sup>rd</sup> Floor Lakeland Centre  
Slave Lake, AB T0G 2A0

**Contact:** (780) 849-7146

### Board Members

Dexter Dombro, Co-Chair  
Evelyn Thunder, Co-Chair  
Rose Kasinec  
Andrew Orr  
Alice Reid  
Eleanor Sawan  
Gwen Villebrun  
Ray Yellowknee  
**CEO:** Fred Bonnell

## Metis Settlements Child & Family Services Authority (Region 18)

3<sup>rd</sup> floor, 10525 – 170 Street  
Mayfield Business Centre  
Edmonton, AB T5P 4W2

**Contact:** (780) 415-0181

### Board Members

Sonya Kobelsky, Co-Chair  
Douglas Bellerose  
Richard Blyan  
Dolores Flett (Carifelle)  
Susan Heron (Alternate Chair)  
Cheryl Kosy  
Laurie Thompson  
**CEO:** Lillian Parenteau

# Alphabetical List of Entities' Financial Information in Ministry Annual Reports

## Entities included in the Consolidated Government Reporting Entity

### *Ministry, Department, Fund or Agency*

Agriculture Financial Services Corporation  
 Alberta Agricultural Research Institute  
 Alberta Alcohol and Drug Abuse Commission  
 Alberta Dairy Control Board  
 Alberta Energy and Utilities Board  
 Alberta Foundation for the Arts  
 Alberta Gaming and Liquor Commission  
 Alberta Government Telephones Commission, The  
 Alberta Heritage Foundation for Medical  
 Treasury Alberta Heritage Savings Trust Fund  
 Alberta Heritage Scholarship Fund  
 Alberta Historical Resources Foundation, The  
 Alberta Informatics Circle of Research Excellence Inc.  
 Alberta Insurance Council  
 Alberta Municipal Financing Corporation  
 Alberta Oil Sands Technology and Research Authority  
 Alberta Opportunity Company  
 Alberta Pensions Administration Corporation  
 Alberta Petroleum Marketing Commission  
 Alberta Research Council Inc.  
 Alberta Risk Management Fund  
 Alberta School Foundation Fund  
 Alberta Science, Research and Technology Authority  
 Alberta Securities Commission  
 Alberta Social Housing Corporation  
 Alberta Sport, Recreation, Parks and Wildlife Foundation  
 Alberta Treasury Branches  
 ATB Investment Services Inc.  
 Awasak Child and Family Services Authority  
 Calgary Rocky View Child and Family Services Authority  
 Child and Family Services Authority – Region 13  
 Child and Family Services Authority – Region 14  
 Credit Union Deposit Guarantee Corporation  
 Crop Reinsurance Fund of Alberta  
 Department of Agriculture, Food and Rural Development  
 Department of Children's Services  
 Department of Community Development  
 Department of Environment  
 Department of Gaming  
 Department of Health and Wellness  
 Department of Innovation and Science  
 Department of Justice  
 Department of Learning  
 Department of Resource Development  
 Department of Treasury  
 Historic Resources Fund

### *Ministry Annual Report*

Agriculture, Food and Rural Development  
 Innovation and Science  
 Health and Wellness  
 Agriculture, Food and Rural Development  
 Resource Development  
 Community Development  
 Gaming  
 Treasury  
 Research Endowment Fund  
 Treasury  
 Treasury  
 Community  
 Innovation and Science  
 Treasury  
 Treasury  
 Innovation and Science  
 Agriculture, Food and Rural Development  
 Treasury  
 Resource Development  
 Innovation and Science  
 Treasury  
 Learning  
 Innovation and Science  
 Treasury  
 Community Development  
 Community Development  
 Treasury  
 Treasury  
 Children's Services  
 Children's Services  
 Children's Services  
 Children's Services  
 Treasury  
 Agriculture, Food and Rural Development  
 Agriculture, Food and Rural Development  
 Children's Services  
 Community Development  
 Environment  
 Gaming  
 Health and Wellness  
 Innovation and Science  
 Justice  
 Learning  
 Resource Development  
 Treasury  
 Community Development



## Entities included in the Consolidated Government Reporting Entity, (cont'd)

|                                                                           |                                               |
|---------------------------------------------------------------------------|-----------------------------------------------|
| Human Rights, Citizenship and Multiculturalism Education Fund             | Community Development                         |
| Keystone Child and Family Services Authority                              | Children's Services                           |
| Lottery Fund                                                              | Gaming                                        |
| Ma'Mowe Capital Region Child and Family Services Authority                | Children's Services                           |
| Metis Settlements Child and Family Services Authority                     | Children's Services                           |
| Ministry of Agriculture, Food and Rural Development                       | Agriculture, Food and Rural Development       |
| Ministry of Children's Services                                           | Children's Services                           |
| Ministry of Community Development                                         | Community Development                         |
| Ministry of Economic Development <sup>1</sup>                             | Economic Development                          |
| Ministry of Environment                                                   | Environment                                   |
| Ministry of Executive Council <sup>1</sup>                                | Executive Council                             |
| Ministry of Gaming                                                        | Gaming                                        |
| Ministry of Government Services <sup>1</sup>                              | Government Services                           |
| Ministry of Health and Wellness                                           | Health and Wellness                           |
| Ministry of Human Resources and Employment <sup>1</sup>                   | Human Resources and Employment                |
| Ministry of Infrastructure <sup>1</sup>                                   | Infrastructure                                |
| Ministry of Innovation and Science                                        | Innovation and Science                        |
| Ministry of International and Intergovernmental Relations <sup>1</sup>    | International and Intergovernmental Relations |
| Ministry of Justice                                                       | Justice                                       |
| Ministry of Learning                                                      | Learning                                      |
| Ministry of Municipal Affairs <sup>1</sup>                                | Municipal Affairs                             |
| Ministry of Resource Development                                          | Resource Development                          |
| Ministry of Treasury                                                      | Treasury                                      |
| N.A. Properties (1994) Ltd.                                               | Treasury                                      |
| Natural Resources Conservation Board                                      | Environment                                   |
| Neegan Awas'sak Child and Family Services Authority                       | Children's Services                           |
| Persons with Developmental Disabilities Calgary Region Community Board    | Health and Wellness                           |
| Persons with Developmental Disabilities Central Alberta Community Board   | Health and Wellness                           |
| Persons with Developmental Disabilities Edmonton Community Board          | Health and Wellness                           |
| Persons with Developmental Disabilities Foundation                        | Health and Wellness                           |
| Persons with Developmental Disabilities Michener Centre Facility Board    | Health and Wellness                           |
| Persons with Developmental Disabilities Northeast Alberta Community Board | Health and Wellness                           |
| Persons with Developmental Disabilities Northwest Alberta Community Board | Health and Wellness                           |
| Persons with Developmental Disabilities Provincial Board                  | Health and Wellness                           |
| Persons with Developmental Disabilities South Alberta Community Board     | Health and Wellness                           |
| Ribstone Child and Family Services Authority                              | Children's Services                           |
| S C Financial Ltd.                                                        | Treasury                                      |
| Sakaigun Asky Child and Family Services Authority                         | Children's Services                           |
| Sakaw Askiy Child and Family Services Authority                           | Children's Services                           |
| Silver Birch Child and Family Services Authority                          | Children's Services                           |
| Southeast Alberta Child and Family Services Authority                     | Children's Services                           |
| Sun Country Child and Family Services Authority                           | Children's Services                           |
| Supplementary Retirement Plan Reserve Fund                                | Treasury                                      |
| Victims of Crime Fund                                                     | Justice                                       |
| West Yellowhead Child and Family Services Authority                       | Children's Services                           |
| Wild Rose Foundation, The                                                 | Community Development                         |
| Windsong Child and Family Services Authority                              | Children's Services                           |

<sup>1</sup> Ministry includes only the department so separate department financial statements are not necessary.



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